



North Dakota Office of State Tax Commissioner

2006 Individual Income Tax

Cory Fong, Tax Commissioner



**Not sure if you should
E-File? Consider the
benefits::**

- 1. Receive your refund quicker!**
- 2. For the fastest refund - use Direct Deposit - see page 15 for details.**
- 3. Increased accuracy - especially during the last minute filing rush.**
- 4. Proof of acceptance - E-File lets you know when the return has been accepted**
- 5. Correct errors quickly.**
- 6. Nothing to mail!**
- 7. Software simplifies the filing process and you can be sure you are using the correct forms.**



Dear Taxpayer,

Last year, over 50 percent of the state individual income tax returns were filed electronically. One reason more and more taxpayers prefer to use e-file rather than a paper return is because they receive their refunds faster. And taxpayers who use Direct Deposit find that they receive their refund even faster—usually in about five days. If you are eligible for a refund, I encourage you to use both the e-file and Direct Deposit options.

Another reason taxpayers prefer e-file is that it is more accurate than a paper return. This is because the computer automatically checks e-filed returns for errors, which results in fewer delays and faster processing. Taxpayers find this particularly helpful when they file during the last-minute filing rush.

If you have been using e-file, I hope you will continue to do so. If you have not tried e-file, I ask you to consider it for this year. You will find the process to be simple and quick to use.

A new feature to our web site this year is the “Where’s My Refund?” option that allows you to track the status of your refund. You can learn if your return was received, if your return is being processed, or the date your refund was issued. Turn to page 1 of this booklet to read more about this new feature.

To learn more about e-file, to track your refund, or to find other tax-related information, please visit our web site at www.nd.gov/tax.

Please let us know what you think we are doing well and what we can do to improve our service to you. Our phone, address, and e-mail information is found on the back of this booklet.

Thank you,

Cory Fong,
Tax Commissioner

Form ND-1



**See page 15 for details
on using your credit
card to pay your taxes.**

**Visit our web site for forms or to
learn about North Dakota's taxes:
www.nd.gov/tax.**



This booklet contains the following forms—

● **Form ND-1**

● **Schedule ND-1CR**

● **Schedule ND-1NR**

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Taxpayer Bill of Rights

You may get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our web site at www.nd.gov/tax

If you need a form or document mentioned in this booklet, you may obtain it from our web site at www.nd.gov/tax, or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.

You might be eligible for a refund of local sales tax!

Beginning October 1, 2005, most city and county local tax ordinances contain a local sales tax maximum. If a customer exceeds that maximum, they may apply to the state Tax Department for a refund of the amount of local tax paid that exceeds that maximum. The local sales tax maximum varies between local taxing jurisdictions and ranges from \$25 to \$50. For example, you purchase \$4,000 of furniture in a city that has a one percent sales tax and allows for a \$25 local tax maximum. The retailer will collect \$200 in state sales tax and \$40 in local tax at the time of purchase. You may then apply to the Tax Commissioner for a refund of \$15 (\$40 local tax paid - \$25 local tax maximum). You can access the form, **Claim For Refund of City or County Sales and Use Tax Transmittal**, on our web site at www.nd.gov/tax or by calling (701) 328-3470 or e-mailing salestax@state.nd.us.

Do you owe use tax?

If you purchased goods from outside North Dakota or outside the U.S. you might owe state and local sales tax. Technically, what you have to pay is called a use tax. It applies to the same goods that are subject to North Dakota's sales tax. The use tax applies whether you purchased goods in person at an out-of-state location, by mail, phone, or the Internet.

If you didn't pay any sales tax or you paid tax to another country at the time of purchase, you must pay the use tax at the North Dakota sales tax rate. If you did pay sales tax to another state but you paid less than what you would have paid in North Dakota, the difference between the rates is the amount of use tax you owe.

If this applies to you, you must file a **North Dakota Use Tax Return**. You can access the form on our web site at www.nd.gov/tax or call the Sales and Withholding Taxes Division at **(701) 328-3470**.

Privacy Act information. In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

New online feature available—

Where's My Refund?

Wondering about the status of your 2006 refund? Now you don't have to call or write to find out. You can check on it at your convenience 24 hours a day, 7 days a week. Just go to our website at www.nd.gov/tax and look for the link to "Where's My Refund?"

Clicking on the link will take you to a secure web page where you will find instructions on how to make your inquiry. You will be asked to enter your social security number, your filing status (that is, single, married filing jointly, etc.), and the exact amount of your refund. Having a copy of your return handy will make the process go fast and easy. Upon entering the correct information, you will be able to find out if our office has:

- Received your return;
- Processed your return; or
- Issued your refund.

Keep in mind that a refund on an electronically filed return generally is issued within 5 business days. A refund on a paper return can take up to 6 weeks from the date our office receives the return.

You may now allow the Tax Department to contact your preparer about your return

A new check-off box has been added to Form ND-1 that you may use to authorize the Office of State Tax Commissioner (Tax Department) to talk to your tax preparer about your return. By checking the box, which is located next to the signature area on page 2 of Form ND-1, you authorize the Tax Department to contact your preparer with any questions that arise during the processing of your return. You also authorize your preparer to:

- Provide our office with any information missing from your return.
- Contact the Tax Department about the status of your return's processing, including a related refund or payment.
- Respond to Tax Department notices that you share with your preparer relating to math errors and return preparation. *(Note: The Tax Department does not send notices directly to a tax preparer, but always sends them to the taxpayer.)*

The authorization only applies to the return on which it is made, and it automatically expires on the due date *(excluding extensions)* for filing the next year's return.

The authorization applies only to the individual whose printed name and signature appear in the paid preparer section of the signature area. It does not apply to the firm, if any, shown in that section. The authorization does not authorize the tax preparer to receive your refund check, to bind you in any way *(including any additional tax liability)*, or to otherwise represent you before the Tax Department.

Members of passthrough entities may receive the new state Schedule K-1

If you are a member of a passthrough entity, you may receive the new North Dakota Schedule K-1 containing information that you may need to prepare your Form ND-1. You are a member of a passthrough entity if you are:

- A partner in a partnership;
- A member of a limited liability company that files like a partnership;
- A shareholder in a subchapter S corporation; or
- A beneficiary of a trust required to file a fiduciary income tax return.

Starting with its 2006 tax year, a passthrough entity must complete and provide North Dakota Schedule K-1 to:

- Each of its members who are not legal residents of North Dakota.
- Each of its members who are legal residents of North Dakota, **but only if** the passthrough entity is passing through a North Dakota adjustment or tax credit that may affect the resident member's state income tax calculation.

If you are not a legal resident of North Dakota, in addition to any North Dakota adjustments or tax credits, the new North Dakota Schedule K-1 will show your share of the income and deduction items that you must report to North Dakota on Schedule ND-1NR of Form ND-1.

If you are a legal resident of North Dakota, you will not receive the new North Dakota Schedule K-1 if the passthrough entity does not have any North Dakota adjustments or tax credits to pass through to its members. If you are unsure whether this applies to you, you must contact the passthrough entity to find out.

The reciprocity filing procedure for Minnesota and Montana residents has changed

If you are a Minnesota or Montana resident, and you are filing a North Dakota individual income tax return only to obtain a refund of income tax withheld from wages exempt from North Dakota income tax under reciprocity, special instructions are provided in this booklet for how to complete Form ND-1. Those instructions have been changed starting with the 2006 Form ND-1. Instead of writing "Reciprocity" and the initials "MN" or "MT" on line 1 of Form ND-1, you must fill in the circle next to "MN/MT RECIPROCITY" and enter "MN" or

Changes affecting you and your income tax (continued)

“MT”, whichever applies, at the top of Form ND-1, page 1. See page 6 of this booklet for details.

Schedule ND-1CR instructions have been clarified for certain joint filers

The tax credit allowed to residents of North Dakota for paying income tax to another state on income that is also taxed by North Dakota is calculated on Schedule ND-1CR. The instructions to the 2006 schedule have been revised to better explain how to complete the schedule in the case of married individuals who file a joint return and have different residency statuses. See the 2006 Schedule ND-1CR for details.

Technical changes were made to Schedule FC to clarify its application

The 2006 Schedule FC, Family Member Care Income Tax Credit, and its instructions have been changed to make some technical changes and to clarify what expenses can be used. A number of line revisions were made on the schedule, including the addition of a new line on which the taxpayer must show the portion of qualified care expenses that were deducted on the taxpayer's federal income tax return. Qualified care expenses deducted on the federal income tax return are not allowed for the family care income tax credit. See the 2006 Schedule FC for details.

Schedule PG has been revised to incorporate the 2-year carryover feature

The 2006 Schedule PG, Planned Gift Tax Credit, has been revised to incorporate into the calculation the 2-year unused tax credit carryover feature in the law. Lines were added to the schedule to account for the carryover to 2006 of any unused credit from 2005, and to account for any unused credit from the 2005 and 2006 tax years, respectively, that remains to be carried over to the 2007 tax year. It is important to note that the new lines will produce accurate amounts only if an accurate amount is entered on the line for the amount actually used to reduce the tax liability for the current tax year (line 9 of the 2006 Schedule PG). See the 2006 Schedule PG for details.

A new line has been added to Schedule ND-1NR to clarify the tax calculation on it

To help prevent tax calculation errors on Schedule ND-1NR, a new line (line 19) has been added to the schedule. The previous years' version of the schedule caused confusion for some nonresident taxpayers who mistakenly used the North Dakota source income from Schedule ND-1NR (instead of the North Dakota taxable income from page 1 of Form ND-1) to find the tax in the Form ND-1 tax table.

Reminder: Correction of error in 2003 and 2004 Schedule ND-1FA

Last year we included a correction notice in the developments section of the instructions for Form ND-1 relating to the Schedule ND-1FA. The notice advised readers of an error in the Schedule ND-1FA for 2002, 2003, and 2004 that may result in an overstatement of the tax calculated on it. Because the 2006 Schedule ND-1FA still references the 2003 and 2004 Schedule ND-1FA, this is a reminder to correct for the error if it applies to you.

The error, which relates to the amount of tax previously paid for a base year, only affects a full-year nonresident or part-year resident. The error is found on the following lines of each year's schedule:

- 2002 Schedule ND-1FA, line 21.
- 2003 Schedule ND-1FA, lines 20 and 21.
- 2004 Schedule ND-1FA, lines 19, 20, and 21.

In the last sentence of the instructions for each of the lines identified above, the instructions should have stated that, in the case of a full-year nonresident or part-year resident who uses Form ND-1, the tax previously paid for the base year is the amount from Schedule ND-1NR, line 21. If affected by this error, an amended return may be filed within three years after the original return was filed to claim a refund of an overpayment attributable to the error. To obtain the necessary forms to file an amended return, see the back cover of this booklet.

Your electronic options *for fast results!*



Electronic filing option (E-file)

One-Stop Filing!

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time. You can take advantage of it in one of the following three ways:

1. Ask your tax preparer

If your tax preparer is an Authorized IRS *E-file* Provider, your preparer can electronically file your federal and North Dakota returns. Many Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites set up by the IRS are Authorized IRS *E-file* Providers.

2. Off-the-shelf software

With a computer, Internet access, and the right software, you can file your federal and North Dakota returns yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State *E-file* program. Make sure the program supports North Dakota tax forms.

3. Internet on-line service

Go to the Internet and check out the on-line filing services that offer the IRS's Federal/State *E-file* program. For links to the available services, go to our web site at: www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

***If you haven't tried
E-file yet, you are
encouraged to give
it a try.***

***Join over
165,000
other North
Dakota taxpayers
now using E-file to
file their North
Dakota returns.***

You may be eligible for FREE E-file!

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our web site at:

www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.



Direct deposit = faster refunds!

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 35 of Form ND-1 on page 15.

Tips for trouble-free filing

A complete and accurate return ensures the fastest processing of your return as well as a fast refund. Errors or omissions in the return mean delayed processing and possibly having to contact you.

Important: A return missing a signature or a copy of the federal return is not a properly filed return, and it will be sent back to you. This could result in late filing and payment charges if you resubmit the return after the due date.

Before you file, check the following—

- ☐ **Write legibly**
Our inability to read your information may result in errors.
- ☐ **Enter your correct social security number**
We use this number to identify your return. If married, include your spouse's social security number.
- ☐ **Check your math**
Math errors are one of the most common errors made.
- ☐ **Include all Form W-2s**
Be sure to include a copy of all your W-2s. Also include a copy of any Form 1099 or North Dakota Schedule K-1 showing North Dakota income tax withholding.
- ☐ **Use the right address**
Amazingly, thousands of North Dakota returns are mailed to the Internal Revenue Service by mistake each year. Use the preprinted envelope in this booklet.
- ☐ **Use the right postage**
Insufficient postage means the U.S. Postal Service will send your return back to you.
- ☐ **Sign the return**
Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.
- ☐ **Include a copy of your federal return**
A copy of the federal return is part of a complete state return. If it's missing, we cannot process the return, and it will be sent back to you.

2006 Form ND-1 instructions

General and specific line instructions for Form ND-1

General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.

Filing Tip:

Be sure to have a copy of your completed federal return at hand before attempting to complete Form ND-1.

Which form to use

It is important to note that North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

Your choice of forms will affect the amount of your tax!

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

So, which form should I use?

Generally, you should use Form ND-1. Over 97 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

Who should use Form ND-2?

Very few individuals will benefit from using Form ND-2. Form ND-2 should be used **only if** it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not base your choice on this number alone. You must also consider the tax rates which are much lower on Form ND-1.

Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 3 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within the statutorily prescribed time periods) to change forms.

Who must file

Full-year resident

If you were a full-year resident of North Dakota for the 2006 tax year and you are required to file a 2006 federal individual income tax return, you must file a 2006 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or all of your income is derived from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

Definition of resident—In these instructions, the term “resident” refers to an individual who is a legal resident of North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

Statutory 7-month rule—Even though you were not resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

Residents in U.S. armed forces

If you are a resident of North Dakota serving in the U.S. armed forces and you are required to file a 2006 federal individual income tax return, you must file a 2006 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during the tax year.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2006 tax year, you must file a 2006 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2006 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2006 tax year. *(See the box on this page for what is included in gross income from North Dakota sources.)*

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year, and you do not meet the statutory 7-month rule—see page 4.

Nonresidents in U.S. armed forces

If you are a full-year nonresident of North Dakota serving in the U.S. armed forces and your only gross income from North Dakota sources is your military compensation, you are not subject to North Dakota income tax. You do not have to file a North Dakota income tax return unless you are married and are filing a joint federal income tax return, and your spouse is required to file a North Dakota income tax return.

Minnesota or Montana resident

If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.
- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Reciprocity** on page 6 for more information.

Nonresident alien

If you are a nonresident alien of the United States and you received gross income from North Dakota sources during 2006, you must file a 2006 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2006 tax year, you must file a 2006 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2006 federal individual income tax return.
- You derived gross income from **any** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. *(See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)*

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See **Definition of resident** on page 4.

Gross income from North Dakota sources (for nonresidents only)

Gross income from North Dakota sources includes the following items received while a nonresident of North Dakota:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

Exceptions

Gross income from North Dakota sources **does not** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided under federal interstate commerce law.

Note: *Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a sole proprietorship, partnership, or S corporation doing business in North Dakota.*

Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return **if all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You live on the Indian reservation where enrolled.
- You derive all of your income from sources on the Indian reservation where enrolled.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota.

Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (up to line D), as instructed.
2. Fill in the circle for "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, in the boxes for the state directly beneath the circle.
3. Leave line D and lines 1 through 27 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 28, 30, 31, and 35.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete **Form NDW-R** and give it to your employer. Ask your employer for this form.

North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from

them, you must file an income tax return with Minnesota or Montana to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Revenue
Mail Station 5510
St. Paul, MN 55146-5510
Phone: (651) 296-3781
Web: www.taxes.state.mn.us
- Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805
Phone: (406) 444-6900
Web: www.mt.gov/revenue

When and where to file

If you are filing on a calendar year basis, you must file your 2006 North Dakota individual income tax return on or before April 15, 2007. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0550

Changed for 2005!

Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return.

Fill in the circle next to “Extension” at the top of page 1 of Form ND-1 to indicate that an extension has been obtained. A copy of the federal extension form **does not** have to be attached to Form ND-1; however, it must be retained on file in case the Office of State Tax Commissioner requests to see it.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing **Form 101**. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to “Extension” at the top of page 1 of Form ND-1. A copy of the approved Form 101 **does not** have to be attached to Form ND-1; however, it must be retained on file in case the Office of State Tax Commissioner requests to see it.

Extension interest

If you file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed **2006 Form 400-EXT** on or before the due date of your return (excluding extensions). Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2006 North Dakota individual income tax.

Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you pay your tax due after the due date (or extended due date, if applicable), a penalty equal to 5% of the tax due (with a minimum of \$5.00) will be charged. In addition, interest will be charged at the rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is fully paid.

Copy of federal return

You must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040EZ, 1040A, or 1040 along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation.

Correcting your return

If you need to correct your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See **How to prepare an amended return** on this page for step-by-step instructions.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, an overstatement of tax of over 25%, or an IRS audit. For more information, contact the Office of State Tax Commissioner.

Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return, or an audit or correction by the IRS. The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the circle next to “Amended” in the top right-hand corner of the return.
4. Using the corrected information, complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.

6. On the estimated tax payment line, enter the net tax liability shown on your original return or previously filed amended return.
7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
8. Attach a statement explaining why you are correcting your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2007)

You must pay estimated North Dakota income tax for the 2007 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2007.
2. Your net tax liability for 2006 is \$500 or more. (*If you are not required to file a North Dakota return for 2006, you do not have to pay estimated tax for 2007.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in tax for 2007.
4. You expect your North Dakota income tax withholding for 2007 to be less than the smaller of the following:
 - (a) 90% of your 2007 net tax liability.
 - (b) 100% of your 2006 net tax liability. If you moved into North Dakota during 2006 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2007 tax year must be paid by April 15, June 15, and September 15, 2007, and January 15, 2008.

If you are required to pay estimated tax for 2007, obtain the **2007 Form 400-ES, Estimated income tax—individuals**. If you paid estimated tax for 2006, a 2007 Form 400-ES will be mailed to you in early 2007.

How to file a return for a deceased taxpayer

If a final federal income tax return is required to be filed for a decedent for the year of death, a final North Dakota income tax return must also be filed. A court-appointed personal representative is responsible for filing the decedent's final return, even if there is a surviving spouse. The information from the final federal return is used to complete the final North Dakota return, and the North Dakota return is to be signed in the same manner as required for federal income tax purposes. If there is a personal representative and no surviving spouse, a copy of the court document showing the appointment must be attached to the final return. If there is a surviving spouse and the final return will be filed on a joint basis, a refund will be mailed in both spouses' names. If the surviving spouse experiences any problem with depositing or cashing the check, or if there is no surviving spouse and no personal representative has been appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this booklet).

General instructions for completing Form ND-1

Filling in Form ND-1

Form ND-1 and its supplemental schedules are specially designed for electronic scanning. See page 16 for instructions on how to properly fill in the forms to ensure fast and accurate processing.

Rounding of numbers

You may enter your numbers on the return in dollars and cents, or you may round your numbers to the nearest whole dollar. If you choose to round your numbers, drop the cents if less than 50 cents and round up to the next whole dollar amount if 50 cents or higher. For example, \$25.36 becomes \$25.00, and \$25.50 becomes \$26.00.

Reminder for 2006!

No residency status check off

There is no residency status check-off on Form ND-1. The residency status of a return will be assumed to be **full-year resident** unless Schedule ND-1NR is completed and attached to Form ND-1.

If you were a nonresident of North Dakota for part or all of the tax year, you must complete and attach Schedule ND-1NR to Form ND-1. On Schedule ND-1NR, you will indicate whether you are a **full-year nonresident** or a **part-year resident** by filling in your residency information at the top of the schedule.

If you are married and filing a joint return, and **either** you or your spouse was a nonresident of North Dakota for part or all of the tax year, you must complete Schedule ND-1NR on a joint basis and attach it to Form ND-1. On Schedule ND-1NR, each of you must indicate your residency status by filling in your residency information at the top of the schedule.

Reminder for 2006!

Married persons having different residency statuses

Married persons who file a joint federal income tax return must file a joint North Dakota income tax return, regardless of their residency statuses. If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the tax year, you must complete the North Dakota income tax return on a joint basis and use Schedule ND-1NR to calculate your tax.

Specific instructions for top of page 1, Form ND-1

Social security numbers

Print or type your social security number (and your spouse's social security number, if married) in the spaces provided on the return.

Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name.

Item A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

Item B - School district code

Select the code number from the list on page 17 for the school district in which you resided during the tax year and enter it in the boxes provided on the return.

Item C - Income source code

From the following list, select the code number that most closely corresponds to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities.....	8
Exploration, development, and extraction of coal, oil, and natural gas	9

Banking, insurance, real estate, and other financial services.....	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Composite return

Fill in this circle *only if* this is a composite return being filed by a passthrough entity having a fiscal tax year beginning in 2005 and ending in 2006. See the 2006 Schedule CF for more information.

Fiscal year filer only

If you used a fiscal tax year for federal income tax purposes, enter in the boxes the ending date of your fiscal tax year as shown on your federal return.

Amended or extended return

Fill in the circle next to "Amended" *only if* you are completing this return for the purpose of correcting a return you previously filed for the 2006 tax year. See **Correcting your return** on page 7 for more information.

Fill in the circle next to "Extension" *only if* you have an extension to file your North Dakota return. See **Extension of time to file** on page 6 for more information.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2006 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

MN/MT reciprocity

Fill in the circle next to "MN/MT RECIPROCITY" *only if* you are a Minnesota or Montana resident who is filing this return solely to claim a refund of North Dakota income tax because of reciprocity. See page 6 for details.

Specific instructions for lines 1 through 40, Form ND-1

Line 1 - Federal taxable income

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) in the box to the left of the number.

Line 2 - Lump-sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10. However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

Line 3 - Loss from financial institution

Enter on this line the amount of a loss reported to you by a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*. **Attach a copy of the statement you received from the entity showing the amount of this adjustment.**

Line 4 - Adjustment to income for planned gift tax credit

If you are claiming the planned gift credit (on line 24) for a contribution made in 2006, enter the amount, if any, from Schedule PG, line 17.

Line 6 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to investment in U.S. obligations and other securities the interest from which is exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
Banks for cooperatives
Commodity Credit Corporation
Federal Deposit Insurance Corporation
Federal Farm Credit System
Federal Home Loan Banks
Federal Intermediate Credit Banks
Federal Land Banks
Federal Savings & Loan Insurance Corporations
Student Loan Marketing Association

Do not enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae),

nor from a federal income tax refund or repurchase agreement. **Attach a statement to your North Dakota return identifying the specific securities from which you derived the interest.**

Line 7 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. **However, if you were a full-year nonresident or part-year resident of North Dakota for the tax year, the exclusion is limited to a net long-term capital gain based on the capital gains and losses reportable to North Dakota.** Complete the worksheet on this page to calculate the amount to enter on this line.

Line 8 - Native American's exempt income

If you are an enrolled member of an Indian tribe that is located on a reservation in North Dakota, enter on this line the amount of income you derived from sources on that reservation while living on it. If you are an enrolled member of a tribe on a reservation that is located entirely outside North Dakota, do not make an entry on this line. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Line 9 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, and retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income. **Attach a copy of the Federal Form RRB-1099 or RRB-1099-R (or both, if applicable.)**

Line 10 - Income from financial institution

Enter on this line the amount of income reported to you by a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*. **Attach a copy of the statement you received from the entity showing the amount of this adjustment.**

Line 11 - Renaissance zone income exemption

If you qualified for the business or investment income exemption under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 1. **Attach Schedule RZ.**

Worksheet for calculating net long-term capital gain exclusion

(for line 7 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2006 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2006 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2** _____
3. Enter the smaller of line 1 or line 2 **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss) **4a** _____
 - b. North Dakota net long-term capital gain (loss) **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Multiply line 5 by 30% (.30). Enter this amount on Form ND-1, line 7 **6** _____

Line 12 - New or expanding business income exemption

If you operate a business as a sole proprietorship and you were granted a new or expanding business income exemption under N.D.C.C. ch. 40-57.1, enter the portion of your net business income that is eligible for the exemption. For more information, see North Dakota Administrative Code § 81-03-01.1-06. **Attach statement showing your calculation.**

Also enter your share of a new or expanding business income exemption from a partnership or other passthrough entity. **Attach copy of North Dakota Schedule K-1.**

Line 13 - National Guard or reserve member exclusion

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were mobilized for federal active duty service under Title 10, United States Code, enter the compensation received for that service. Do not enter compensation exempted from federal income tax, nor compensation received for attending annual training, basic military training, professional military education, or active duty for which you volunteered but did not receive mobilization orders. **Attach a copy of your mobilization orders.**

Line 14 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration. If you were a part-year resident of North Dakota, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you are a full-year resident of North Dakota, do not make an entry on this line. **Attach a copy of the Form W-2 showing the eligible military compensation.**

Line 15 - Organ donor deduction

If you or your dependent, while living, donates part or all of a liver, pancreas, kidney, intestine, lung, or bone marrow for transplantation into another human being, you may deduct up to \$10,000 of qualified expenses related to the donation. Qualified expenses means lost wages not compensated for by sick pay and unreimbursed medical expenses (as defined for federal income tax purposes) that are not deducted in calculating federal taxable income. If the qualified expenses are incurred in more than one tax year, the expenses must be deducted

in the tax year in which they are incurred, except that expenses incurred before January 1, 2005, are not eligible. Medical expenses are incurred when the medical care giving rise to the expense is actually provided, and not when the expenses are billed or paid. Enter on this line qualified expenses incurred during your 2005 tax year. **Attach a statement showing the calculation of lost wages (as well as the name and FEIN of the employer as shown on your Form W-2), any sick pay received (or to be received), and the amount of qualified medical expenses incurred.**

Line 17 - Calculation of tax

If you were a full-year resident for the tax year, use the Tax Table on page 18 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a full-year nonresident or a part-year resident for the tax year, you must complete Schedule ND-1NR (in this booklet) to calculate your tax. This also applies if you are married filing jointly and *either* you or your spouse was a nonresident for part or all of the tax year.

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal

Worksheet for calculating ag commodity investment tax credit (Line 22)**Changed for 2006!**

Keep this worksheet for your records

- | | |
|--|---|
| 1. Amount invested in 2006 tax year | 1 |
| 2. Multiply line 1 by 30%. If result is more than \$50,000, enter \$50,000—see Note 1 below..... | 2 |
| 3. 2006 ag commodity credit received from partnership, S corporation, or limited liability company | 3 |
| 4. Add lines 2 and 3 | 4 |
| 5. Limit on amount deductible each year: Multiply line 4 by 50% | 5 |
| 6. Amount of unused credit from prior year that is allowed in 2006—see Note 2 below | 6 |
| 7. Add lines 5 and 6 | 7 |
| 8. Multiply tax from Form ND-1, line 17, by 50% and enter result | 8 |
| 9. Enter the smaller of line 7 or line 8. This is the amount you may claim for 2006. Of this amount, enter the portion that you wish to use on Form ND-1, page 2, line 22..... | 9 |

Note 1: If married filing jointly, the maximum credit of \$50,000 allowed for investments made during the tax year applies to each spouse who makes an investment. The amount of the calculated credit in excess of \$50,000 per investor is not allowed and may not be carried forward to the next tax year.

Note 2: Unused credits from the 2001 through 2005 investment years may be carried over to 2006. For each investment year with an unused credit carryover to 2006, enter the smaller of 50% of the total credit allowed for that year's investment or the amount of the total credit allowed that was not used prior to 2006. If you received a 2004 retroactive credit, enter the smaller of 25% of the total retroactive credit or the amount of the total retroactive credit not used prior to 2006.

income tax for 2006, you may be able to lower your North Dakota income tax by completing **Schedule ND-1FA**. Obtain Schedule ND-1FA for more information.

Line 19 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. See **Schedule ND-1CR** (in this booklet) for details. **Attach Schedule ND-1CR and a copy of the other state's return.**

Line 20 - Family member care credit

If you paid for the cost of caring for a family member to prevent the placement of the family member in a long-term care facility, you may be eligible for an income tax credit. Obtain **Schedule FC** for details. **Attach Schedule FC.**

Line 21 - Renaissance zone credit

If you qualified for a tax credit under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 6. **Attach Schedule RZ.**

Line 22 - Ag commodity investment credit

If you invested in a qualified business for purposes of the agricultural commodity processing facility investment credit under N.D.C.C. ch. 57-38.6, complete the worksheet on page 11 to calculate the credit. **Attach a copy of the investment reporting form or, if the credit is from a partnership or other passthrough entity, a copy of North Dakota Schedule K-1.**

Line 23 - Seed capital investment credit

If you invested in a qualified business for purposes of the seed capital investment tax credit under N.D.C.C. ch. 57-38.5, complete the worksheet on this page to calculate the credit. **Attach a copy of the investment reporting form or, if the credit is from a partnership or other passthrough entity, a copy of North Dakota Schedule K-1.**

Line 24 - Planned gift credit

If you made a charitable contribution to a North Dakota nonprofit organization, you may be eligible for a tax credit. Obtain **Schedule PG** for details. Enter the amount from Schedule PG, line 9. **Attach Schedule PG.**

Line 25 - Biodiesel fuel supplier credit

If you own a sole proprietorship that is a licensed supplier (wholesaler) of biodiesel fuel, you are allowed a credit of five cents per gallon for blending biodiesel fuel having at least a five percent blend ("B5"). The unused portion of the credit may be carried forward for five tax years. The biodiesel fuel must meet ASTM specifications. **Attach a statement showing the name and FEIN of your business and your calculation of the credit.**

If you own an interest in a partnership, S corporation, or other passthrough entity that qualifies for the biodiesel fuel supplier credit, enter on this line your share of the credit from the entity. **Attach a copy of North Dakota Schedule K-1.**

Line 26 - Biodiesel fuel seller credit

If you own a sole proprietorship that is a licensed seller (retailer) of biodiesel fuel, you are allowed a credit of 10 percent of the costs to adapt or add equipment to your facility to enable it to sell diesel fuel having at least a 2 percent biodiesel blend ("B2"). Except for costs incurred before January 1, 2005, include eligible costs incurred before the tax year in which sales of the eligible biodiesel fuel begin. The credit is allowed in each of

Worksheet for calculating seed capital investment tax credit (Line 23)

Keep this worksheet for your records

Changed for 2006!

- | | | |
|---|----------|-------|
| 1. Amount invested in 2006 tax year. Do not enter more than \$250,000—see Note 1 below | 1 | _____ |
| 2. Multiply line 1 by 45%..... | 2 | _____ |
| 3. 2006 seed capital credit received from partnership, S corporation, or limited liability company..... | 3 | _____ |
| 4. Add lines 2 and 3 | 4 | _____ |
| 5. Limit on amount deductible each year: Multiply line 4 by 33.33% | 5 | _____ |
| 6. Amount of unused credit from prior year that is allowed in 2006 —see Note 2 below | 6 | _____ |
| 7. Add lines 5 and 6. This is the amount you may claim for 2006. Of this amount, enter the portion that you wish to use on Form ND-1, page 2, line 23 | 7 | _____ |

Note 1: If married filing jointly, the \$250,000 maximum investment amount for which a credit is allowed applies to each spouse who makes an investment. For each investor, no credit is allowed on the amount of the investment in excess of \$250,000.

Note 2: Unused credits from the 2002 through 2005 investment years may be carried over to 2006. For each investment year with an unused credit carryover to 2006, enter the smaller of 50% (33.33% in the case of the 2002 investment year) of the total credit allowed for that year's investment or the amount of the total credit allowed that was not used prior to 2006. If you received a 2004 retroactive credit, enter the smaller of 25% of the total retroactive credit or the amount of the total retroactive credit not used prior to 2006.



NORTH DAKOTA FOREST SERVICE

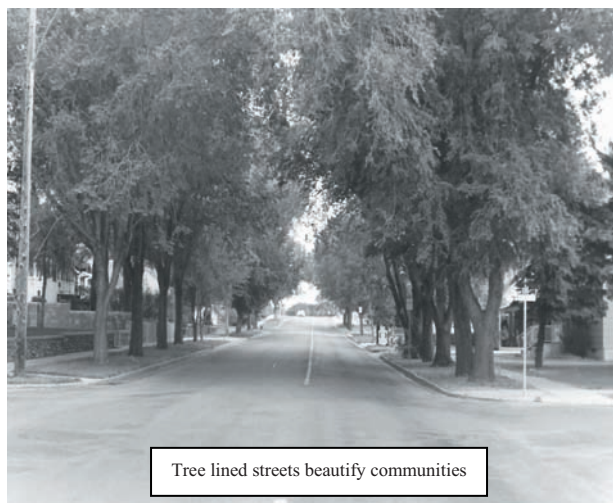
Celebrating “100 Years of Forestry”



*Please Contribute to the
“Trees for North Dakota” Income Tax Check-Off*

North Dakotans celebrated “**100 Years of Forestry**” in 2006. You can help continue the historic tree planting traditions started by our early predecessors through a voluntary contribution on your 2006 tax return to the TREES FOR NORTH DAKOTA TRUST FUND.

The North Dakota Forest Service centennial theme: “***rooted in the past – growing towards the future***” honors past forestry accomplishments and highlights the agency’s future direction for the next century! While many years have passed, the mission is still guided by the early foundations in forestry to “**care for, protect and improve forest resources to enhance the quality of life for future generations.**”



Tree lined streets beautify communities

Community Forestry - A century ago, settlers planted tree seeds they brought with them or transplanted young seedlings from the riverbanks into their yards. Today, the Community Forestry Program provides financial assistance for tree planting and other forestry development projects. They also offer technical assistance for tree planting plans, management plans, shade tree ordinances, pest surveys and tree workshops for activities in city parks, tree-lined streets or other green spaces within a community.

Fire Management - A century ago, prairie fires swept across the plains. Today, the North Dakota Forest Service administers a Fire Management Program to ensure the protection of lives, property and natural resources. It does this by training, organizing and equipping North Dakota’s 376 rural volunteer and 12 career fire departments. Community protection is improved through grants for wildfire hazard mitigation and “FireWise” landscape projects. Fire prevention is stressed through the distribution of Smokey Bear materials.

Forest Resource Management - A century ago, the prairies lacked trees and homesteaders were demanding building materials, fuel, fence posts, and protection from the harsh winds for themselves and the soil. Today, our Forest Stewardship Program improves forest resources by direct financial assistance for forest improvement practices, and educating rural family and farm landowners on how to better manage, protect and utilize their native and planted forest resources.



Windbreaks are a component of sustainable agriculture

Celebrating “100 Years of Forestry”

Please Contribute to the

“Trees for North Dakota” Income Tax Check-Off



Information and Education - A century ago, the citizens of North Dakota believed in training school children on the subject of forestry to teach them to become devoted life students of nature. Today, the Information and Education Program offers K-12 youth and adults “Project Learning Tree” (PLT) workshops and activities that help develop the knowledge and skills they need to make wise decisions about the conservation, use, and management of forest resources. The program also handles the daily requests for forestry information; the publication of educational materials; and a newsletter entitled “The Prairie Forester.”

Sustainable Forestry - A century ago, the foundations of forestry were set in place to help create diverse and healthy forest resources. Today, private, community and state forests are extremely valuable resources that provide innumerable benefits. This program ensures the perpetuation, health, productivity and growth of North Dakota’s private, community and five state forests, comprising approximately 13,278 acres. These woodlands play an important role in the economic well-being of several rural communities by attracting outdoor enthusiasts.

Tree Production - A century ago, the lack of trees caused settlers to construct homes from sod and heat with buffalo chips. Today, the 160-acre Towner State Nursery specializes in the production of conifer (evergreen) stock in over twenty different species and stock types. The nursery is a self-supporting operation that produces approximately 1.2 million tree seedlings annually for distribution to landowners. The trees are used for farmstead, living snow fence, field windbreak, wildlife, forestry and other conservation plantings. Since 1927, over 75 million tree seedlings have been produced and sold.



To contribute to the “Trees for North Dakota” Trust Fund and “take root...and plant trees for tomorrow,” consult your tax preparer or enter a voluntary contribution on the 2006 North Dakota Individual Income Tax Return. On Form ND-1, look for Line 34 on an overpayment return and Line 38 on a tax due return. On Form ND-2, use Line 17 on an overpayment return and Line 21 on a tax due return.

For more information contact:
NORTH DAKOTA FOREST SERVICE
307 First Street East
Bottineau ND 58318-1100
Tel: (701) 228-5422 Fax: (701) 228-5448
www.nd.gov/forest

five tax years, starting with the tax year in which sales of the eligible biodiesel fuel begin. The unused portion of the credit in each of the initial five years may be carried forward for five tax years. A taxpayer is allowed no more than \$50,000 of credits in all tax years. The biodiesel fuel must meet ASTM specifications. **Attach a statement showing the name and FEIN of your business and your calculation of the credit.**

If you own an interest in a partnership, S corporation, or other passthrough entity that qualifies for the biodiesel fuel seller credit, enter on this line your share of the credit from the entity. **Attach a copy of North Dakota Schedule K-1.**

Line 28 - Withholding

If you received a Form W-2, Form 1099, or North Dakota Schedule K-1 showing North Dakota income tax withholding for the 2006 tax year, enter the total of the North Dakota income tax withheld on this line. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 32 - Application of overpayment to 2007

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2007 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Lines 33 and 34 - Voluntary contribution of overpayment

If you have an overpayment on line 31, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Sample check for direct deposit (line 35)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of		\$
		Dollars
Your Bank		
Anytown, ND USA 99999		
Memo		
: 123456789 12345678912345678 • 9999		
Routing number (Item a)	Account number (Item b)	Do not include the check number as part of the account number.

Line 35 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. *See sample check above.*

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). If there are less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank. *See sample check above.*

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to see if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.

Lines 37 and 38 - Voluntary contribution

If you have a tax due on line 36, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

Line 39 - Balance due

The balance due (including the amount, if any, from line 40) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner." A late payment of tax is subject to penalty and interest charges—see **Penalty and interest** on page 7.

Pay by credit card. You may pay your balance due with your MasterCard®, American Express® Card, Discover® Card, or Visa® Card. To pay by credit card, call toll free or go to the web site of the credit card payment service provider shown below.

Link2Gov Corporation
1-888-ND-TAXES (1-888-638-2937)
www.ndtaxpayment.com

A convenience fee will be charged to your credit card by Link2Gov Corporation for its services. The State of North Dakota does not receive any part of this fee. You will be told what the fee is during the transaction and you will have the option to continue or cancel the transaction.

Line 40 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2006, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the **2006 Form 400-UT**.

Sign your return

Sign and date your return. If you are filing a joint return, both spouses must sign. An unsigned return is not a valid return and will be sent back to you. This may result in penalty and interest charges if you refile it after the due date.

Disclosure authorization. You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2006 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return's processing (including a related refund or payment), and to respond to notices that you share with your preparer about math errors and return preparation. (Note: The Tax Department will only send notices directly to you.)

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). The authorization only applies to the return on which it is made, and it automatically expires on the due date (excluding extensions) for filing the next year's return. The authorization does not allow your preparer to receive your refund check, to bind you in any way (including any additional tax liability), or to otherwise represent you before the Tax Department.

How to fill out the scannable Form ND-1

The Form ND-1 and its supplemental schedules—ND-1CR, ND-1NR, and ND-1FA—are designed for fast and accurate processing. Please observe the special instructions below in completing these forms.

Form North Dakota Office of State Tax Commissioner

ND-1 Individual income tax return 2006

Please type or print in black or blue ink. See page 16 of instructions for the proper way to fill out this form.

Your social security number 123 - 45 - 6789		Spouse's social security number 987 - 65 - 4321		Fill in if this is a COMPOSITE RETURN <input type="radio"/> (CF)	
Your name (First, MI, Last name) JOHN P. DOE				If fiscal year filer, enter fiscal year end: (See page 9)	
If joint return, spouse's name (First, MI, Last name) JANE M. DOE				<input type="text"/> / <input type="text"/> / <input type="text"/>	
Mailing address 123 EVERYWHERE STREET				Fill in only if applicable: <input type="radio"/> Amended (See page 9) <input type="radio"/> Extension	
City ANYTOWN		State ND		Zip code 58999	
A. Filing status used on federal return: (Fill in only one) <input type="radio"/> 1. Single <input type="radio"/> 2. Married filing jointly <input type="radio"/> 3. Married filing separately - enter spouse's name <input type="text"/> <input type="radio"/> 4. Head of household <input type="radio"/> 5. Qualifying widow(er) with dependent child					
B. School district code: (See page 17)		C. Income source code: (See page 9)		Were you required to pay estimated federal income tax for 2006? (See page 9) <input type="radio"/> Yes <input type="radio"/> No MN/MT RECIPROCITY <input type="radio"/> State <input type="text"/>	
D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ				(SX) D <input type="text"/> 654,321.00	
1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ (If zero, see page 9 of instructions)				(SS) 1 <input type="text"/> 654,321.00	

- 1 Use only black or blue ink.
- 2 Type or print all letters and dollar amounts within the boxes. Enter only one letter or number in each box.
- 3 If you fill in the return by hand, print letters and numbers like this:

1 2 3 4 5 6 7 8 9 0 A B C D E

- 4 Enter dollar amounts so they end in the box immediately to the left of the decimal point. Enter cents in the two boxes to the right of the decimal point. If you choose to round your numbers to the nearest dollar, enter zeros in the cents boxes.
- 5 Show a negative number by entering a minus sign (-) in the box immediately to the left of the dollar amount.
- 6 Fill in applicable circles completely like this— Correct: ● Incorrect: ⊗ ⊙

Please note the following "Don'ts"—

- **Don't** use a pencil.
- **Don't** enter a dollar sign (\$), comma (,), decimal point (.), or any other punctuation mark or symbol. A minus sign (-) is allowed for a negative number.
- **Don't** use a "whiteout" correction fluid.
- **Don't** enter a zero, dash or any other marking to indicate that you do not have an entry. If a line does not apply to you, leave it blank.
- **Don't** place a slash or dash mark over the number 0 (0) or 7 (7). Our scanner will not be able to read the correct number.

School district codes

If you were a resident of North Dakota for part or all of the tax year, enter the code number for the school district in which you resided in the boxes for Item C at the top of Form ND-1, page 1. If you are married and filing a joint return, and only one spouse was a resident of North Dakota for part or all of the tax year, enter the code number for the school district in which that spouse resided.

If you were a nonresident of North Dakota for the entire tax year, enter 54-000 in the boxes for Item C at the top of Form ND-1, page 1. This also applies if you are married and filing a joint return and both spouses were nonresidents of North Dakota for the entire tax year.

School District Address	School District	Code No.	School District Address	School District	Code No.	School District Address	School District	Code No.			
Adams	ND	Adams 128	50-128	Grenora	ND	Grenora 99	53-099	Newburg	ND	Newburg-United 54	05-054
Alexander	ND	Alexander 2	27-002	Gwinner	ND	N Sargent 3	41-003	Northwood	ND	Northwood 129	18-129
Almont	ND	Sims 8	30-008	Hague	ND	Bakker 10	15-010	Oakes	ND	Oakes 41	11-041
Amidon	ND	Central Elem. 32	44-032	Halliday	ND	Halliday 19	13-019	Oberon	ND	Oberon 16	03-016
Anamoose	ND	Anamoose 14	25-014			Twin Buttes 37	13-037	Page	ND	Page 80	09-080
Ashley	ND	Ashley 9	26-009	Hankinson	ND	Hankinson 8	39-008	Park River	ND	Park River 78	50-078
Baldwin	ND	Baldwin 29	08-029	Harvey	ND	Harvey 38	52-038	Parshall	ND	Parshall 3	31-003
Beach	ND	Beach 3	17-003	Hatton	ND	Hatton 7	49-007	Pembina	ND	North Border 100	34-100
Belcourt	ND	Belcourt 7	40-007	Hazelton	ND	Haz-Mof-Brad 6	15-006	Pettibone	ND	Pettibone-Tuttle 11	22-011
Belfield	ND	Belfield 13	45-013	Hazen	ND	Hazen 3	29-003	Pingree	ND	Pingree-Buchanan 10	47-010
Berthold	ND	Lewis and Clark 161	51-161	Hebron	ND	Hebron 13	30-013	Powers Lake	ND	Powers Lake 27	07-027
Beulah	ND	Beulah 27	29-027	Hettinger	ND	Hettinger 13	01-013	Ray	ND	Nesson 2	53-002
Binford	ND	Midkota 7	20-007	Hillsboro	ND	Hillsboro 9	49-009	Richardton	ND	Richardton-Taylor 34	45-034
Bisbee	ND	Bisbee-Egeland 2	48-002	Hoopole	ND	Valley 12	34-012	Robinson	ND	Robinson 14	22-014
Bismarck	ND	Bismarck 1	08-001	Hope	ND	Hope 10	46-010	Rock Lake	ND	N Central 28	48-028
		Naughton 25	08-025	Hunter	ND	Northern Cass 97	09-097	Rogers	ND	N Central 65	02-065
		Apple Creek 39	08-039	Hurdsfield	ND	Pleasant Valley 35	52-035	Rollette	ND	Rollette 29	40-029
		Manning 45	08-045	Inkster	ND	Midway 128	18-128	Rolla	ND	Mt. Pleasant 4	40-004
Bottineau	ND	Bottineau 1	05-001	Jamestown	ND	Jamestown 1	47-001	Roseglen	ND	White Shield 85	28-085
Bowbells	ND	Bowbells 14	07-014	Kenmare	ND	Kenmare 28	51-028	Rugby	ND	Rugby 5	35-005
Bowman	ND	Bowman Co 1	06-001	Kensal	ND	Kensal 19	47-019	Sawyer	ND	Sawyer 16	51-016
Buxton	ND	Central Valley 3	49-003	Killdeer	ND	Killdeer 16	13-016	Scranton	ND	Scranton 33	06-033
Calvin	ND	Border Central 14	10-014	Kindred	ND	Kindred 2	09-002	Selfridge	ND	Selfridge 8	43-008
Cando	ND	Southern 8	48-008	Kulm	ND	Kulm 7	23-007	Sheldon	ND	Sheldon 2	37-002
Carrington	ND	Carrington 49	16-049	Lakota	ND	Lakota 66	32-066	Sidney	MT	Earl 18	27-018
Carson	ND	Roosevelt 18	19-018	LaMoure	ND	LaMoure 8	23-008			Bowline Butte 19	27-019
Cartwright	ND	Horse Creek 32	27-032	Langdon	ND	Langdon 23	10-023	Solen	ND	Solen 3	43-003
Casselton	ND	Central Cass 17	09-017	Larimore	ND	Larimore 44	18-044	South Heart	ND	South Heart 9	45-009
Cavalier	ND	Cavalier 6	34-006	Leeds	ND	Leeds 6	03-006	Spiritwood	ND	Spiritwood 26	47-026
Center	ND	Center-Stanton 1	33-001	Lidgerwood	ND	Lidgerwood 28	39-028	St. Anthony	ND	Little Heart 4	30-004
Colfax	ND	Richland 44	39-044	Lignite	ND	Burke Central 36	07-036	St. John	ND	St. John 3	40-003
Cooperstown	ND	Griggs County		Linton	ND	Linton 36	15-036	St. Thomas	ND	St. Thomas 43	34-043
		Central 18	20-018	Lisbon	ND	Lisbon 19	37-019	Stanley	ND	Stanley 2	31-002
Crosby	ND	Divide County 1	12-001	Maddock	ND	Maddock 9	03-009	Starkweather	ND	Starkweather 44	36-044
Des Lacs	ND	United 7	51-007	Mandan	ND	Mandan 1	30-001	Steele	ND	Steele-Dawson 26	22-026
Devils Lake	ND	Devils Lake 1	36-001			Sweet Briar 17	30-017	Sterling	ND	Sterling 35	08-035
Dickinson	ND	Dickinson 1	45-001	Mandaree	ND	Mandaree 36	27-036	Strasburg	ND	Strasburg 15	15-015
Dodge	ND	Dodge 8	13-008	Mantador	ND	Mantador 5	39-005	Surrey	ND	Surrey 41	51-041
Drake	ND	Drake 57	25-057	Manvel	ND	Manvel 125	18-125	Tappen	ND	Tappen 28	22-028
Drayton	ND	Drayton 19	34-019	Mapleton	ND	Mapleton 7	09-007	Thompson	ND	Thompson 61	18-061
Dunseith	ND	Dunseith 1	40-001	Marion	ND	Litchville-Marion 46	02-046	Tioga	ND	Tioga 15	53-015
Edgeley	ND	Edgeley 3	23-003	Marmarth	ND	Marmarth 12	44-012	Tower City	ND	Maple Valley 4	09-004
Edinburg	ND	Edinburg 106	50-106	Max	ND	Max 50	28-050	Towner	ND	TGU 60	25-060
Edmore	ND	Edmore 2	36-002	Mayville	ND	May-Port CG 14	49-014	Trenton	ND	Eight Mile 6	53-006
Elgin	ND	Elgin-New Leipzig 49	19-049	McClusky	ND	McClusky 19	42-019	Turtle Lake	ND	Turtle Lake-	
Ellendale	ND	Ellendale 40	11-040	McVile	ND	Dakota Prairie 1	32-001			Mercer 72	28-072
Emerado	ND	Emerado 127	18-127	Medina	ND	Medina 3	47-003	Tuttle	ND	Tuttle-Pettibone 20	22-020
Enderlin	ND	Enderlin 22	37-022	Medora	ND	Billings Co. 1	04-001	Underwood	ND	Underwood 8	28-008
Fairmount	ND	Fairmount 18	39-018	Menoken	ND	Menoken 33	08-033	Valley City	ND	Valley City 2	02-002
Fairview	MT	Yellowstone 14	27-014	Milnor	ND	Milnor 2	41-002	Velva	ND	Velva 1	25-001
Fargo	ND	Fargo 1	09-001	Minnewaukan	ND	Minnewaukan 5	03-005	Verona	ND	Verona 11	23-011
Fessenden	ND	Fessenden-Bowden 25	52-025	Minot	ND	Minot 1	51-001	Wahpeton	ND	Wahpeton 37	39-037
Finley	ND	Finley-Sharon 19	46-019			Nedrose 4	51-004	Warwick	ND	Warwick 29	03-029
Flasher	ND	Flasher 39	30-039			Bell 10	51-010	Washburn	ND	Washburn 4	28-004
Fordville	ND	Fordville-Lankin 5	50-005			Eureka 19	51-019	Watford City	ND	McKenzie Co 1	27-001
Forman	ND	Sargent Central 6	41-006			S Prairie 70	51-070	West Fargo	ND	West Fargo 6	09-006
Ft. Ransom	ND	Ft. Ransom 6	37-006			Air Force Base 160	51-160	Westhope	ND	Westhope 17	05-017
Ft. Totten	ND	Ft. Totten 30	03-030	Minto	ND	Minto 20	50-020	Wildrose	ND	Wildrose-Alamo 91	53-091
Ft. Yates	ND	Ft. Yates 4	43-004	Mohall	ND	Mohall-Lansford		Williston	ND	Williston 1	53-001

2006 Tax Table

You must use this table if your Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate Tax Rate Schedule on page 30.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 16 of Form ND-1 is \$25,325. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$532. This is the tax amount they must enter on line 17 of their Form ND-1. (Note: If Mr. and Mrs. Brown were part-year residents or full-year nonresidents, they must enter the tax amount on Schedule ND-1NR, line 20, instead of Form ND-1, line 17.)

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—					
25,200	25,250	530	530	530	530
25,250	25,300	531	531	531	531
25,300	25,350	532	532	532	532
25,350	25,400	533	533	533	533

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,325	1,350	28	28	28	28	2,700	2,725	57	57	57	57
5	15	0	0	0	0	1,350	1,375	29	29	29	29	2,725	2,750	57	57	57	57
15	25	0	0	0	0	1,375	1,400	29	29	29	29	2,750	2,775	58	58	58	58
25	50	1	1	1	1	1,400	1,425	30	30	30	30	2,775	2,800	59	59	59	59
50	75	1	1	1	1	1,425	1,450	30	30	30	30	2,800	2,825	59	59	59	59
75	100	2	2	2	2	1,450	1,475	31	31	31	31	2,825	2,850	60	60	60	60
100	125	2	2	2	2	1,475	1,500	31	31	31	31	2,850	2,875	60	60	60	60
125	150	3	3	3	3	1,500	1,525	32	32	32	32	2,875	2,900	61	61	61	61
150	175	3	3	3	3	1,525	1,550	32	32	32	32	2,900	2,925	61	61	61	61
175	200	4	4	4	4	1,550	1,575	33	33	33	33	2,925	2,950	62	62	62	62
200	225	4	4	4	4	1,575	1,600	33	33	33	33	2,950	2,975	62	62	62	62
225	250	5	5	5	5	1,600	1,625	34	34	34	34	2,975	3,000	63	63	63	63
250	275	6	6	6	6	1,625	1,650	34	34	34	34	3,000					
275	300	6	6	6	6	1,650	1,675	35	35	35	35	3,000	3,050	64	64	64	64
300	325	7	7	7	7	1,675	1,700	35	35	35	35	3,050	3,100	65	65	65	65
325	350	7	7	7	7	1,700	1,725	36	36	36	36	3,100	3,150	66	66	66	66
350	375	8	8	8	8	1,725	1,750	36	36	36	36	3,150	3,200	67	67	67	67
375	400	8	8	8	8	1,750	1,775	37	37	37	37	3,200	3,250	68	68	68	68
400	425	9	9	9	9	1,775	1,800	38	38	38	38	3,250	3,300	69	69	69	69
425	450	9	9	9	9	1,800	1,825	38	38	38	38	3,300	3,350	70	70	70	70
450	475	10	10	10	10	1,825	1,850	39	39	39	39	3,350	3,400	71	71	71	71
475	500	10	10	10	10	1,850	1,875	39	39	39	39	3,400	3,450	72	72	72	72
500	525	11	11	11	11	1,875	1,900	40	40	40	40	3,450	3,500	73	73	73	73
525	550	11	11	11	11	1,900	1,925	41	41	41	41	3,500	3,550	74	74	74	74
550	575	12	12	12	12	1,925	1,950	41	41	41	41	3,550	3,600	75	75	75	75
575	600	12	12	12	12	1,950	1,975	42	42	42	42	3,600	3,650	76	76	76	76
600	625	13	13	13	13	1,975	2,000	2,000				3,650	3,700	77	77	77	77
625	650	13	13	13	13	2,000		2,000	2,025	42	42	42	42	78	78	78	78
650	675	14	14	14	14	2,025	2,050	43	43	43	43	3,700	3,750	79	79	79	79
675	700	14	14	14	14	2,050	2,075	43	43	43	43	3,750	3,800	80	80	80	80
700	725	15	15	15	15	2,075	2,100	44	44	44	44	3,800	3,850	81	81	81	81
725	750	15	15	15	15	2,100	2,125	44	44	44	44	3,850	3,900	82	82	82	82
750	775	16	16	16	16	2,125	2,150	45	45	45	45	3,900	3,950	83	83	83	83
775	800	17	17	17	17	2,150	2,175	45	45	45	45	4,000					
800	825	18	18	18	18	2,175	2,200	46	46	46	46	4,000	4,050	85	85	85	85
825	850	18	18	18	18	2,200	2,225	46	46	46	46	4,050	4,100	86	86	86	86
850	875	19	19	19	19	2,225	2,250	47	47	47	47	4,100	4,150	87	87	87	87
875	900	19	19	19	19	2,250	2,275	48	48	48	48	4,150	4,200	88	88	88	88
900	925	20	20	20	20	2,275	2,300	48	48	48	48	4,200	4,250	89	89	89	89

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
5,000						8,000						11,000					
5,000	5,050	106	106	106	106	8,000	8,050	169	169	169	169	11,000	11,050	232	232	232	232
5,050	5,100	107	107	107	107	8,050	8,100	170	170	170	170	11,050	11,100	233	233	233	233
5,100	5,150	108	108	108	108	8,100	8,150	171	171	171	171	11,100	11,150	234	234	234	234
5,150	5,200	109	109	109	109	8,150	8,200	172	172	172	172	11,150	11,200	235	235	235	235
5,200	5,250	110	110	110	110	8,200	8,250	173	173	173	173	11,200	11,250	236	236	236	236
5,250	5,300	111	111	111	111	8,250	8,300	174	174	174	174	11,250	11,300	237	237	237	237
5,300	5,350	112	112	112	112	8,300	8,350	175	175	175	175	11,300	11,350	238	238	238	238
5,350	5,400	113	113	113	113	8,350	8,400	176	176	176	176	11,350	11,400	239	239	239	239
5,400	5,450	114	114	114	114	8,400	8,450	177	177	177	177	11,400	11,450	240	240	240	240
5,450	5,500	115	115	115	115	8,450	8,500	178	178	178	178	11,450	11,500	241	241	241	241
5,500	5,550	116	116	116	116	8,500	8,550	179	179	179	179	11,500	11,550	242	242	242	242
5,550	5,600	117	117	117	117	8,550	8,600	180	180	180	180	11,550	11,600	243	243	243	243
5,600	5,650	118	118	118	118	8,600	8,650	181	181	181	181	11,600	11,650	244	244	244	244
5,650	5,700	119	119	119	119	8,650	8,700	182	182	182	182	11,650	11,700	245	245	245	245
5,700	5,750	120	120	120	120	8,700	8,750	183	183	183	183	11,700	11,750	246	246	246	246
5,750	5,800	121	121	121	121	8,750	8,800	184	184	184	184	11,750	11,800	247	247	247	247
5,800	5,850	122	122	122	122	8,800	8,850	185	185	185	185	11,800	11,850	248	248	248	248
5,850	5,900	123	123	123	123	8,850	8,900	186	186	186	186	11,850	11,900	249	249	249	249
5,900	5,950	124	124	124	124	8,900	8,950	187	187	187	187	11,900	11,950	250	250	250	250
5,950	6,000	125	125	125	125	8,950	9,000	188	188	188	188	11,950	12,000	251	251	251	251
6,000						9,000						12,000					
6,000	6,050	127	127	127	127	9,000	9,050	190	190	190	190	12,000	12,050	253	253	253	253
6,050	6,100	128	128	128	128	9,050	9,100	191	191	191	191	12,050	12,100	254	254	254	254
6,100	6,150	129	129	129	129	9,100	9,150	192	192	192	192	12,100	12,150	255	255	255	255
6,150	6,200	130	130	130	130	9,150	9,200	193	193	193	193	12,150	12,200	256	256	256	256
6,200	6,250	131	131	131	131	9,200	9,250	194	194	194	194	12,200	12,250	257	257	257	257
6,250	6,300	132	132	132	132	9,250	9,300	195	195	195	195	12,250	12,300	258	258	258	258
6,300	6,350	133	133	133	133	9,300	9,350	196	196	196	196	12,300	12,350	259	259	259	259
6,350	6,400	134	134	134	134	9,350	9,400	197	197	197	197	12,350	12,400	260	260	260	260
6,400	6,450	135	135	135	135	9,400	9,450	198	198	198	198	12,400	12,450	261	261	261	261
6,450	6,500	136	136	136	136	9,450	9,500	199	199	199	199	12,450	12,500	262	262	262	262
6,500	6,550	137	137	137	137	9,500	9,550	200	200	200	200	12,500	12,550	263	263	263	263
6,550	6,600	138	138	138	138	9,550	9,600	201	201	201	201	12,550	12,600	264	264	264	264
6,600	6,650	139	139	139	139	9,600	9,650	202	202	202	202	12,600	12,650	265	265	265	265
6,650	6,700	140	140	140	140	9,650	9,700	203	203	203	203	12,650	12,700	266	266	266	266
6,700	6,750	141	141	141	141	9,700	9,750	204	204	204	204	12,700	12,750	267	267	267	267
6,750	6,800	142	142	142	142	9,750	9,800	205	205	205	205	12,750	12,800	268	268	268	268
6,800	6,850	143	143	143	143	9,800	9,850	206	206	206	206	12,800	12,850	269	269	269	269
6,850	6,900	144	144	144	144	9,850	9,900	207	207	207	207	12,850	12,900	270	270	270	270
6,900	6,950	145	145	145	145	9,900	9,950	208	208	208	208	12,900	12,950	271	271	271	271
6,950	7,000	146	146	146	146	9,950	10,000	209	209	209	209	12,950	13,000	272	272	272	272
7,000						10,000						13,000					
7,000	7,050	148	148	148	148	10,000	10,050	211	211	211	211	13,000	13,050	274	274	274	274
7,050	7,100	149	149	149	149	10,050	10,100	212	212	212	212	13,050	13,100	275	275	275	275
7,100	7,150	150	150	150	150	10,100	10,150	213	213	213	213	13,100	13,150	276	276	276	276
7,150	7,200	151	151	151	151	10,150	10,200	214	214	214	214	13,150	13,200	277	277	277	277
7,200	7,250	152	152	152	152	10,200	10,250	215	215	215	215	13,200	13,250	278	278	278	278
7,250	7,300	153	153	153	153	10,250	10,300	216	216	216	216	13,250	13,300	279	279	279	279
7,300	7,350	154	154	154	154	10,300	10,350	217	217	217	217	13,300	13,350	280	280	280	280
7,350	7,400	155	155	155	155	10,350	10,400	218	218	218	218	13,350	13,400	281	281	281	281
7,400	7,450	156	156	156	156	10,400	10,450	219	219	219	219	13,400	13,450	282	282	282	282
7,450	7,500	157	157	157	157	10,450	10,500	220	220	220	220	13,450	13,500	283	283	283	283
7,500	7,550	158	158	158	158	10,500	10,550	221	221	221	221	13,500	13,550	284	284	284	284
7,550	7,600	159	159	159	159	10,550	10,600	222	222	222	222	13,550	13,600	285	285	285	285
7,600	7,650	160	160	160	160	10,600	10,650	223	223	223	223	13,600	13,650	286	286	286	286
7,650	7,700	161	161	161	161	10,650	10,700	224	224	224	224	13,650	13,700	287	287	287	287
7,700	7,750	162	162	162	162	10,700	10,750	225	225	225	225	13,700	13,750	288	288	288	288
7,750	7,800	163	163	163	163	10,750	10,800	226	226	226	226	13,750	13,800	289	289	289	289
7,800	7,850	164	164	164	164	10,800	10,850	227	227	227	227	13,800	13,850	290	290	290	290
7,850	7,900	165	165	165	165	10,850	10,900	228	228	228	228	13,850	13,900	291	291	291	291
7,900	7,950	166	166	166	166	10,900	10,950	229	229	229	229	13,900	13,950	292	292	292	292
7,950	8,000	167	167	167	167	10,950	11,000	230	230	230	230	13,950	14,000	293	293	293	293

*If a Qualifying widow(er), use the Married filing jointly column.

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	295	295	295	295	17,000	17,050	358	358	358	358	20,000	20,050	421	421	421	421
14,050	14,100	296	296	296	296	17,050	17,100	359	359	359	359	20,050	20,100	422	422	422	422
14,100	14,150	297	297	297	297	17,100	17,150	360	360	360	360	20,100	20,150	423	423	423	423
14,150	14,200	298	298	298	298	17,150	17,200	361	361	361	361	20,150	20,200	424	424	424	424
14,200	14,250	299	299	299	299	17,200	17,250	362	362	362	362	20,200	20,250	425	425	425	425
14,250	14,300	300	300	300	300	17,250	17,300	363	363	363	363	20,250	20,300	426	426	426	426
14,300	14,350	301	301	301	301	17,300	17,350	364	364	364	364	20,300	20,350	427	427	427	427
14,350	14,400	302	302	302	302	17,350	17,400	365	365	365	365	20,350	20,400	428	428	428	428
14,400	14,450	303	303	303	303	17,400	17,450	366	366	366	366	20,400	20,450	429	429	429	429
14,450	14,500	304	304	304	304	17,450	17,500	367	367	367	367	20,450	20,500	430	430	430	430
14,500	14,550	305	305	305	305	17,500	17,550	368	368	368	368	20,500	20,550	431	431	431	431
14,550	14,600	306	306	306	306	17,550	17,600	369	369	369	369	20,550	20,600	432	432	432	432
14,600	14,650	307	307	307	307	17,600	17,650	370	370	370	370	20,600	20,650	433	433	433	433
14,650	14,700	308	308	308	308	17,650	17,700	371	371	371	371	20,650	20,700	434	434	434	434
14,700	14,750	309	309	309	309	17,700	17,750	372	372	372	372	20,700	20,750	435	435	435	435
14,750	14,800	310	310	310	310	17,750	17,800	373	373	373	373	20,750	20,800	436	436	436	436
14,800	14,850	311	311	311	311	17,800	17,850	374	374	374	374	20,800	20,850	437	437	437	437
14,850	14,900	312	312	312	312	17,850	17,900	375	375	375	375	20,850	20,900	438	438	438	438
14,900	14,950	313	313	313	313	17,900	17,950	376	376	376	376	20,900	20,950	439	439	439	439
14,950	15,000	314	314	314	314	17,950	18,000	377	377	377	377	20,950	21,000	440	440	440	440
15,000						18,000						21,000					
15,000	15,050	316	316	316	316	18,000	18,050	379	379	379	379	21,000	21,050	442	442	442	442
15,050	15,100	317	317	317	317	18,050	18,100	380	380	380	380	21,050	21,100	443	443	443	443
15,100	15,150	318	318	318	318	18,100	18,150	381	381	381	381	21,100	21,150	444	444	444	444
15,150	15,200	319	319	319	319	18,150	18,200	382	382	382	382	21,150	21,200	445	445	445	445
15,200	15,250	320	320	320	320	18,200	18,250	383	383	383	383	21,200	21,250	446	446	446	446
15,250	15,300	321	321	321	321	18,250	18,300	384	384	384	384	21,250	21,300	447	447	447	447
15,300	15,350	322	322	322	322	18,300	18,350	385	385	385	385	21,300	21,350	448	448	448	448
15,350	15,400	323	323	323	323	18,350	18,400	386	386	386	386	21,350	21,400	449	449	449	449
15,400	15,450	324	324	324	324	18,400	18,450	387	387	387	387	21,400	21,450	450	450	450	450
15,450	15,500	325	325	325	325	18,450	18,500	388	388	388	388	21,450	21,500	451	451	451	451
15,500	15,550	326	326	326	326	18,500	18,550	389	389	389	389	21,500	21,550	452	452	452	452
15,550	15,600	327	327	327	327	18,550	18,600	390	390	390	390	21,550	21,600	453	453	453	453
15,600	15,650	328	328	328	328	18,600	18,650	391	391	391	391	21,600	21,650	454	454	454	454
15,650	15,700	329	329	329	329	18,650	18,700	392	392	392	392	21,650	21,700	455	455	455	455
15,700	15,750	330	330	330	330	18,700	18,750	393	393	393	393	21,700	21,750	456	456	456	456
15,750	15,800	331	331	331	331	18,750	18,800	394	394	394	394	21,750	21,800	457	457	457	457
15,800	15,850	332	332	332	332	18,800	18,850	395	395	395	395	21,800	21,850	458	458	458	458
15,850	15,900	333	333	333	333	18,850	18,900	396	396	396	396	21,850	21,900	459	459	459	459
15,900	15,950	334	334	334	334	18,900	18,950	397	397	397	397	21,900	21,950	460	460	460	460
15,950	16,000	335	335	335	335	18,950	19,000	398	398	398	398	21,950	22,000	461	461	461	461
16,000						19,000						22,000					
16,000	16,050	337	337	337	337	19,000	19,050	400	400	400	400	22,000	22,050	463	463	463	463
16,050	16,100	338	338	338	338	19,050	19,100	401	401	401	401	22,050	22,100	464	464	464	464
16,100	16,150	339	339	339	339	19,100	19,150	402	402	402	402	22,100	22,150	465	465	465	465
16,150	16,200	340	340	340	340	19,150	19,200	403	403	403	403	22,150	22,200	466	466	466	466
16,200	16,250	341	341	341	341	19,200	19,250	404	404	404	404	22,200	22,250	467	467	467	467
16,250	16,300	342	342	342	342	19,250	19,300	405	405	405	405	22,250	22,300	468	468	468	468
16,300	16,350	343	343	343	343	19,300	19,350	406	406	406	406	22,300	22,350	469	469	469	469
16,350	16,400	344	344	344	344	19,350	19,400	407	407	407	407	22,350	22,400	470	470	470	470
16,400	16,450	345	345	345	345	19,400	19,450	408	408	408	408	22,400	22,450	471	471	471	471
16,450	16,500	346	346	346	346	19,450	19,500	409	409	409	409	22,450	22,500	472	472	472	472
16,500	16,550	347	347	347	347	19,500	19,550	410	410	410	410	22,500	22,550	473	473	473	473
16,550	16,600	348	348	348	348	19,550	19,600	411	411	411	411	22,550	22,600	474	474	474	474
16,600	16,650	349	349	349	349	19,600	19,650	412	412	412	412	22,600	22,650	475	475	475	475
16,650	16,700	350	350	350	350	19,650	19,700	413	413	413	413	22,650	22,700	476	476	476	476
16,700	16,750	351	351	351	351	19,700	19,750	414	414	414	414	22,700	22,750	477	477	477	477
16,750	16,800	352	352	352	352	19,750	19,800	415	415	415	415	22,750	22,800	478	478	478	478
16,800	16,850	353	353	353	353	19,800	19,850	416	416	416	416	22,800	22,850	479	479	479	479
16,850	16,900	354	354	354	354	19,850	19,900	417	417	417	417	22,850	22,900	480	480	480	480
16,900	16,950	355	355	355	355	19,900	19,950	418	418	418	418	22,900	22,950	481	481	481	481
16,950	17,000	356	356	356	356	19,950	20,000	419	419	419	419	22,950	23,000	482	482	482	482

*If a Qualifying widow(er), use the Married filing jointly column.

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
23,000						26,000						29,000					
23,000	23,050	484	484	484	484	26,000	26,050	547	547	554	547	29,000	29,050	610	610	672	610
23,050	23,100	485	485	485	485	26,050	26,100	548	548	556	548	29,050	29,100	611	611	674	611
23,100	23,150	486	486	486	486	26,100	26,150	549	549	558	549	29,100	29,150	612	612	676	612
23,150	23,200	487	487	487	487	26,150	26,200	550	550	560	550	29,150	29,200	613	613	678	613
23,200	23,250	488	488	488	488	26,200	26,250	551	551	562	551	29,200	29,250	614	614	680	614
23,250	23,300	489	489	489	489	26,250	26,300	552	552	564	552	29,250	29,300	615	615	682	615
23,300	23,350	490	490	490	490	26,300	26,350	553	553	566	553	29,300	29,350	616	616	684	616
23,350	23,400	491	491	491	491	26,350	26,400	554	554	568	554	29,350	29,400	617	617	686	617
23,400	23,450	492	492	492	492	26,400	26,450	555	555	570	555	29,400	29,450	618	618	688	618
23,450	23,500	493	493	493	493	26,450	26,500	556	556	572	556	29,450	29,500	619	619	690	619
23,500	23,550	494	494	494	494	26,500	26,550	557	557	574	557	29,500	29,550	620	620	691	620
23,550	23,600	495	495	495	495	26,550	26,600	558	558	576	558	29,550	29,600	621	621	693	621
23,600	23,650	496	496	496	496	26,600	26,650	559	559	578	559	29,600	29,650	622	622	695	622
23,650	23,700	497	497	497	497	26,650	26,700	560	560	580	560	29,650	29,700	623	623	697	623
23,700	23,750	498	498	498	498	26,700	26,750	561	561	582	561	29,700	29,750	624	624	699	624
23,750	23,800	499	499	499	499	26,750	26,800	562	562	584	562	29,750	29,800	625	625	701	625
23,800	23,850	500	500	500	500	26,800	26,850	563	563	586	563	29,800	29,850	626	626	703	626
23,850	23,900	501	501	501	501	26,850	26,900	564	564	588	564	29,850	29,900	627	627	705	627
23,900	23,950	502	502	502	502	26,900	26,950	565	565	590	565	29,900	29,950	628	628	707	628
23,950	24,000	503	503	503	503	26,950	27,000	566	566	592	566	29,950	30,000	629	629	709	629
24,000						27,000						30,000					
24,000	24,050	505	505	505	505	27,000	27,050	568	568	593	568	30,000	30,050	631	631	711	631
24,050	24,100	506	506	506	506	27,050	27,100	569	569	595	569	30,050	30,100	632	632	713	632
24,100	24,150	507	507	507	507	27,100	27,150	570	570	597	570	30,100	30,150	633	633	715	633
24,150	24,200	508	508	508	508	27,150	27,200	571	571	599	571	30,150	30,200	634	634	717	634
24,200	24,250	509	509	509	509	27,200	27,250	572	572	601	572	30,200	30,250	635	635	719	635
24,250	24,300	510	510	510	510	27,250	27,300	573	573	603	573	30,250	30,300	636	636	721	636
24,300	24,350	511	511	511	511	27,300	27,350	574	574	605	574	30,300	30,350	637	637	723	637
24,350	24,400	512	512	512	512	27,350	27,400	575	575	607	575	30,350	30,400	638	638	725	638
24,400	24,450	513	513	513	513	27,400	27,450	576	576	609	576	30,400	30,450	639	639	727	639
24,450	24,500	514	514	514	514	27,450	27,500	577	577	611	577	30,450	30,500	640	640	729	640
24,500	24,550	515	515	515	515	27,500	27,550	578	578	613	578	30,500	30,550	641	641	731	641
24,550	24,600	516	516	516	516	27,550	27,600	579	579	615	579	30,550	30,600	642	642	733	642
24,600	24,650	517	517	517	517	27,600	27,650	580	580	617	580	30,600	30,650	643	643	735	643
24,650	24,700	518	518	518	518	27,650	27,700	581	581	619	581	30,650	30,700	645	644	737	644
24,700	24,750	519	519	519	519	27,700	27,750	582	582	621	582	30,700	30,750	647	645	739	645
24,750	24,800	520	520	520	520	27,750	27,800	583	583	623	583	30,750	30,800	649	646	740	646
24,800	24,850	521	521	521	521	27,800	27,850	584	584	625	584	30,800	30,850	651	647	742	647
24,850	24,900	522	522	522	522	27,850	27,900	585	585	627	585	30,850	30,900	652	648	744	648
24,900	24,950	523	523	523	523	27,900	27,950	586	586	629	586	30,900	30,950	654	649	746	649
24,950	25,000	524	524	524	524	27,950	28,000	587	587	631	587	30,950	31,000	656	650	748	650
25,000						28,000						31,000					
25,000	25,050	526	526	526	526	28,000	28,050	589	589	633	589	31,000	31,050	658	652	750	652
25,050	25,100	527	527	527	527	28,050	28,100	590	590	635	590	31,050	31,100	660	653	752	653
25,100	25,150	528	528	528	528	28,100	28,150	591	591	637	591	31,100	31,150	662	654	754	654
25,150	25,200	529	529	529	529	28,150	28,200	592	592	639	592	31,150	31,200	664	655	756	655
25,200	25,250	530	530	530	530	28,200	28,250	593	593	641	593	31,200	31,250	666	656	758	656
25,250	25,300	531	531	531	531	28,250	28,300	594	594	642	594	31,250	31,300	668	657	760	657
25,300	25,350	532	532	532	532	28,300	28,350	595	595	644	595	31,300	31,350	670	658	762	658
25,350	25,400	533	533	533	533	28,350	28,400	596	596	646	596	31,350	31,400	672	659	764	659
25,400	25,450	534	534	534	534	28,400	28,450	597	597	648	597	31,400	31,450	674	660	766	660
25,450	25,500	535	535	535	535	28,450	28,500	598	598	650	598	31,450	31,500	676	661	768	661
25,500	25,550	536	536	536	536	28,500	28,550	599	599	652	599	31,500	31,550	678	662	770	662
25,550	25,600	537	537	537	537	28,550	28,600	600	600	654	600	31,550	31,600	680	663	772	663
25,600	25,650	538	538	539	538	28,600	28,650	601	601	656	601	31,600	31,650	682	664	774	664
25,650	25,700	539	539	541	539	28,650	28,700	602	602	658	602	31,650	31,700	684	665	776	665
25,700	25,750	540	540	543	540	28,700	28,750	603	603	660	603	31,700	31,750	686	666	778	666
25,750	25,800	541	541	544	541	28,750	28,800	604	604	662	604	31,750	31,800	688	667	780	667
25,800	25,850	542	542	546	542	28,800	28,850	605	605	664	605	31,800	31,850	690	668	782	668
25,850	25,900	543	543	548	543	28,850	28,900	606	606	666	606	31,850	31,900	692	669	784	669
25,900	25,950	544	544	550	544	28,900	28,950	607	607	668	607	31,900	31,950	694	670	786	670
25,950	26,000	545	545	552	545	28,950	29,000	608	608	670	608	31,950	32,000	696	671	788	671

*If a Qualifying widow(er), use the Married filing jointly column.

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separa- ately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- ately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- ately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
32,000						35,000						38,000					
32,000	32,050	698	673	789	673	35,000	35,050	815	736	907	736	38,000	38,050	933	799	1,025	799
32,050	32,100	700	674	791	674	35,050	35,100	817	737	909	737	38,050	38,100	935	800	1,027	800
32,100	32,150	701	675	793	675	35,100	35,150	819	738	911	738	38,100	38,150	937	801	1,029	801
32,150	32,200	703	676	795	676	35,150	35,200	821	739	913	739	38,150	38,200	939	802	1,031	802
32,200	32,250	705	677	797	677	35,200	35,250	823	740	915	740	38,200	38,250	941	803	1,033	803
32,250	32,300	707	678	799	678	35,250	35,300	825	741	917	741	38,250	38,300	943	804	1,034	804
32,300	32,350	709	679	801	679	35,300	35,350	827	742	919	742	38,300	38,350	945	805	1,036	805
32,350	32,400	711	680	803	680	35,350	35,400	829	743	921	743	38,350	38,400	946	806	1,038	806
32,400	32,450	713	681	805	681	35,400	35,450	831	744	923	744	38,400	38,450	948	807	1,040	807
32,450	32,500	715	682	807	682	35,450	35,500	833	745	925	745	38,450	38,500	950	808	1,042	808
32,500	32,550	717	683	809	683	35,500	35,550	835	746	927	746	38,500	38,550	952	809	1,044	809
32,550	32,600	719	684	811	684	35,550	35,600	837	747	929	747	38,550	38,600	954	810	1,046	810
32,600	32,650	721	685	813	685	35,600	35,650	839	748	931	748	38,600	38,650	956	811	1,048	811
32,650	32,700	723	686	815	686	35,650	35,700	841	749	933	749	38,650	38,700	958	812	1,050	812
32,700	32,750	725	687	817	687	35,700	35,750	843	750	935	750	38,700	38,750	960	813	1,052	813
32,750	32,800	727	688	819	688	35,750	35,800	845	751	936	751	38,750	38,800	962	814	1,054	814
32,800	32,850	729	689	821	689	35,800	35,850	847	752	938	752	38,800	38,850	964	815	1,056	815
32,850	32,900	731	690	823	690	35,850	35,900	848	753	940	753	38,850	38,900	966	816	1,058	816
32,900	32,950	733	691	825	691	35,900	35,950	850	754	942	754	38,900	38,950	968	817	1,060	817
32,950	33,000	735	692	827	692	35,950	36,000	852	755	944	755	38,950	39,000	970	818	1,062	818
33,000						36,000						39,000					
33,000	33,050	737	694	829	694	36,000	36,050	854	757	946	757	39,000	39,050	972	820	1,064	820
33,050	33,100	739	695	831	695	36,050	36,100	856	758	948	758	39,050	39,100	974	821	1,066	821
33,100	33,150	741	696	833	696	36,100	36,150	858	759	950	759	39,100	39,150	976	822	1,068	822
33,150	33,200	743	697	835	697	36,150	36,200	860	760	952	760	39,150	39,200	978	823	1,070	823
33,200	33,250	745	698	837	698	36,200	36,250	862	761	954	761	39,200	39,250	980	824	1,072	824
33,250	33,300	747	699	838	699	36,250	36,300	864	762	956	762	39,250	39,300	982	825	1,074	825
33,300	33,350	749	700	840	700	36,300	36,350	866	763	958	763	39,300	39,350	984	826	1,076	826
33,350	33,400	750	701	842	701	36,350	36,400	868	764	960	764	39,350	39,400	986	827	1,078	827
33,400	33,450	752	702	844	702	36,400	36,450	870	765	962	765	39,400	39,450	988	828	1,080	828
33,450	33,500	754	703	846	703	36,450	36,500	872	766	964	766	39,450	39,500	990	829	1,082	829
33,500	33,550	756	704	848	704	36,500	36,550	874	767	966	767	39,500	39,550	992	830	1,083	830
33,550	33,600	758	705	850	705	36,550	36,600	876	768	968	768	39,550	39,600	994	831	1,085	831
33,600	33,650	760	706	852	706	36,600	36,650	878	769	970	769	39,600	39,650	995	832	1,087	832
33,650	33,700	762	707	854	707	36,650	36,700	880	770	972	770	39,650	39,700	997	833	1,089	833
33,700	33,750	764	708	856	708	36,700	36,750	882	771	974	771	39,700	39,750	999	834	1,091	834
33,750	33,800	766	709	858	709	36,750	36,800	884	772	976	772	39,750	39,800	1,001	835	1,093	835
33,800	33,850	768	710	860	710	36,800	36,850	886	773	978	773	39,800	39,850	1,003	836	1,095	836
33,850	33,900	770	711	862	711	36,850	36,900	888	774	980	774	39,850	39,900	1,005	837	1,097	837
33,900	33,950	772	712	864	712	36,900	36,950	890	775	982	775	39,900	39,950	1,007	838	1,099	838
33,950	34,000	774	713	866	713	36,950	37,000	892	776	984	776	39,950	40,000	1,009	839	1,101	839
34,000						37,000						40,000					
34,000	34,050	776	715	868	715	37,000	37,050	894	778	985	778	40,000	40,050	1,011	841	1,103	841
34,050	34,100	778	716	870	716	37,050	37,100	896	779	987	779	40,050	40,100	1,013	842	1,105	842
34,100	34,150	780	717	872	717	37,100	37,150	897	780	989	780	40,100	40,150	1,015	843	1,107	843
34,150	34,200	782	718	874	718	37,150	37,200	899	781	991	781	40,150	40,200	1,017	844	1,109	844
34,200	34,250	784	719	876	719	37,200	37,250	901	782	993	782	40,200	40,250	1,019	845	1,111	845
34,250	34,300	786	720	878	720	37,250	37,300	903	783	995	783	40,250	40,300	1,021	846	1,113	846
34,300	34,350	788	721	880	721	37,300	37,350	905	784	997	784	40,300	40,350	1,023	847	1,115	847
34,350	34,400	790	722	882	722	37,350	37,400	907	785	999	785	40,350	40,400	1,025	848	1,117	848
34,400	34,450	792	723	884	723	37,400	37,450	909	786	1,001	786	40,400	40,450	1,027	849	1,119	849
34,450	34,500	794	724	886	724	37,450	37,500	911	787	1,003	787	40,450	40,500	1,029	850	1,121	850
34,500	34,550	796	725	887	725	37,500	37,550	913	788	1,005	788	40,500	40,550	1,031	851	1,123	851
34,550	34,600	798	726	889	726	37,550	37,600	915	789	1,007	789	40,550	40,600	1,033	852	1,125	852
34,600	34,650	799	727	891	727	37,600	37,650	917	790	1,009	790	40,600	40,650	1,035	853	1,127	853
34,650	34,700	801	728	893	728	37,650	37,700	919	791	1,011	791	40,650	40,700	1,037	854	1,129	854
34,700	34,750	803	729	895	729	37,700	37,750	921	792	1,013	792	40,700	40,750	1,039	855	1,131	855
34,750	34,800	805	730	897	730	37,750	37,800	923	793	1,015	793	40,750	40,800	1,041	856	1,132	856
34,800	34,850	807	731	899	731	37,800	37,850	925	794	1,017	794	40,800	40,850	1,043	857	1,134	857
34,850	34,900	809	732	901	732	37,850	37,900	927	795	1,019	795	40,850	40,900	1,044	858	1,136	858
34,900	34,950	811	733	903	733	37,900	37,950	929	796	1,021	796	40,900	40,950	1,046	859	1,138	859
34,950	35,000	813	734	905	734	37,950	38,000	931	797	1,023	797	40,950	41,000	1,048	860	1,140	860

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
41,000						44,000						47,000					
41,000	41,050	1,050	862	1,142	862	44,000	44,050	1,168	925	1,260	979	47,000	47,050	1,286	988	1,377	1,096
41,050	41,100	1,052	863	1,144	863	44,050	44,100	1,170	926	1,262	981	47,050	47,100	1,288	989	1,379	1,098
41,100	41,150	1,054	864	1,146	865	44,100	44,150	1,172	927	1,264	983	47,100	47,150	1,289	990	1,381	1,100
41,150	41,200	1,056	865	1,148	867	44,150	44,200	1,174	928	1,266	985	47,150	47,200	1,291	991	1,383	1,102
41,200	41,250	1,058	866	1,150	869	44,200	44,250	1,176	929	1,268	987	47,200	47,250	1,293	992	1,385	1,104
41,250	41,300	1,060	867	1,152	871	44,250	44,300	1,178	930	1,270	988	47,250	47,300	1,295	993	1,387	1,106
41,300	41,350	1,062	868	1,154	873	44,300	44,350	1,180	931	1,272	990	47,300	47,350	1,297	994	1,389	1,108
41,350	41,400	1,064	869	1,156	875	44,350	44,400	1,182	932	1,274	992	47,350	47,400	1,299	995	1,391	1,110
41,400	41,450	1,066	870	1,158	877	44,400	44,450	1,184	933	1,276	994	47,400	47,450	1,301	996	1,393	1,112
41,450	41,500	1,068	871	1,160	879	44,450	44,500	1,186	934	1,278	996	47,450	47,500	1,303	997	1,395	1,114
41,500	41,550	1,070	872	1,162	881	44,500	44,550	1,188	935	1,279	998	47,500	47,550	1,305	998	1,397	1,116
41,550	41,600	1,072	873	1,164	883	44,550	44,600	1,190	936	1,281	1,000	47,550	47,600	1,307	999	1,399	1,118
41,600	41,650	1,074	874	1,166	885	44,600	44,650	1,191	937	1,283	1,002	47,600	47,650	1,309	1,000	1,401	1,120
41,650	41,700	1,076	875	1,168	887	44,650	44,700	1,193	938	1,285	1,004	47,650	47,700	1,311	1,001	1,403	1,122
41,700	41,750	1,078	876	1,170	889	44,700	44,750	1,195	939	1,287	1,006	47,700	47,750	1,313	1,002	1,405	1,124
41,750	41,800	1,080	877	1,172	890	44,750	44,800	1,197	940	1,289	1,008	47,750	47,800	1,315	1,003	1,407	1,126
41,800	41,850	1,082	878	1,174	892	44,800	44,850	1,199	941	1,291	1,010	47,800	47,850	1,317	1,004	1,409	1,128
41,850	41,900	1,084	879	1,176	894	44,850	44,900	1,201	942	1,293	1,012	47,850	47,900	1,319	1,005	1,411	1,130
41,900	41,950	1,086	880	1,178	896	44,900	44,950	1,203	943	1,295	1,014	47,900	47,950	1,321	1,006	1,413	1,132
41,950	42,000	1,088	881	1,180	898	44,950	45,000	1,205	944	1,297	1,016	47,950	48,000	1,323	1,007	1,415	1,134
42,000						45,000						48,000					
42,000	42,050	1,090	883	1,181	900	45,000	45,050	1,207	946	1,299	1,018	48,000	48,050	1,325	1,009	1,417	1,135
42,050	42,100	1,092	884	1,183	902	45,050	45,100	1,209	947	1,301	1,020	48,050	48,100	1,327	1,010	1,419	1,137
42,100	42,150	1,093	885	1,185	904	45,100	45,150	1,211	948	1,303	1,022	48,100	48,150	1,329	1,011	1,421	1,139
42,150	42,200	1,095	886	1,187	906	45,150	45,200	1,213	949	1,305	1,024	48,150	48,200	1,331	1,012	1,423	1,141
42,200	42,250	1,097	887	1,189	908	45,200	45,250	1,215	950	1,307	1,026	48,200	48,250	1,333	1,013	1,425	1,143
42,250	42,300	1,099	888	1,191	910	45,250	45,300	1,217	951	1,309	1,028	48,250	48,300	1,335	1,014	1,426	1,145
42,300	42,350	1,101	889	1,193	912	45,300	45,350	1,219	952	1,311	1,030	48,300	48,350	1,337	1,015	1,428	1,147
42,350	42,400	1,103	890	1,195	914	45,350	45,400	1,221	953	1,313	1,032	48,350	48,400	1,338	1,016	1,430	1,149
42,400	42,450	1,105	891	1,197	916	45,400	45,450	1,223	954	1,315	1,034	48,400	48,450	1,340	1,017	1,432	1,151
42,450	42,500	1,107	892	1,199	918	45,450	45,500	1,225	955	1,317	1,036	48,450	48,500	1,342	1,018	1,434	1,153
42,500	42,550	1,109	893	1,201	920	45,500	45,550	1,227	956	1,319	1,037	48,500	48,550	1,344	1,019	1,436	1,155
42,550	42,600	1,111	894	1,203	922	45,550	45,600	1,229	957	1,321	1,039	48,550	48,600	1,346	1,020	1,438	1,157
42,600	42,650	1,113	895	1,205	924	45,600	45,650	1,231	958	1,323	1,041	48,600	48,650	1,348	1,021	1,440	1,159
42,650	42,700	1,115	896	1,207	926	45,650	45,700	1,233	959	1,325	1,043	48,650	48,700	1,350	1,022	1,442	1,161
42,700	42,750	1,117	897	1,209	928	45,700	45,750	1,235	960	1,327	1,045	48,700	48,750	1,352	1,023	1,444	1,163
42,750	42,800	1,119	898	1,211	930	45,750	45,800	1,237	961	1,328	1,047	48,750	48,800	1,354	1,024	1,446	1,165
42,800	42,850	1,121	899	1,213	932	45,800	45,850	1,239	962	1,330	1,049	48,800	48,850	1,356	1,025	1,448	1,167
42,850	42,900	1,123	900	1,215	934	45,850	45,900	1,240	963	1,332	1,051	48,850	48,900	1,358	1,026	1,450	1,169
42,900	42,950	1,125	901	1,217	936	45,900	45,950	1,242	964	1,334	1,053	48,900	48,950	1,360	1,027	1,452	1,171
42,950	43,000	1,127	902	1,219	938	45,950	46,000	1,244	965	1,336	1,055	48,950	49,000	1,362	1,028	1,454	1,173
43,000						46,000						49,000					
43,000	43,050	1,129	904	1,221	939	46,000	46,050	1,246	967	1,338	1,057	49,000	49,050	1,364	1,030	1,456	1,175
43,050	43,100	1,131	905	1,223	941	46,050	46,100	1,248	968	1,340	1,059	49,050	49,100	1,366	1,031	1,458	1,177
43,100	43,150	1,133	906	1,225	943	46,100	46,150	1,250	969	1,342	1,061	49,100	49,150	1,368	1,032	1,460	1,179
43,150	43,200	1,135	907	1,227	945	46,150	46,200	1,252	970	1,344	1,063	49,150	49,200	1,370	1,033	1,462	1,181
43,200	43,250	1,137	908	1,229	947	46,200	46,250	1,254	971	1,346	1,065	49,200	49,250	1,372	1,034	1,464	1,183
43,250	43,300	1,139	909	1,230	949	46,250	46,300	1,256	972	1,348	1,067	49,250	49,300	1,374	1,035	1,466	1,184
43,300	43,350	1,141	910	1,232	951	46,300	46,350	1,258	973	1,350	1,069	49,300	49,350	1,376	1,036	1,468	1,186
43,350	43,400	1,142	911	1,234	953	46,350	46,400	1,260	974	1,352	1,071	49,350	49,400	1,378	1,037	1,470	1,188
43,400	43,450	1,144	912	1,236	955	46,400	46,450	1,262	975	1,354	1,073	49,400	49,450	1,380	1,038	1,472	1,190
43,450	43,500	1,146	913	1,238	957	46,450	46,500	1,264	976	1,356	1,075	49,450	49,500	1,382	1,039	1,474	1,192
43,500	43,550	1,148	914	1,240	959	46,500	46,550	1,266	977	1,358	1,077	49,500	49,550	1,384	1,040	1,475	1,194
43,550	43,600	1,150	915	1,242	961	46,550	46,600	1,268	978	1,360	1,079	49,550	49,600	1,386	1,041	1,477	1,196
43,600	43,650	1,152	916	1,244	963	46,600	46,650	1,270	979	1,362	1,081	49,600	49,650	1,387	1,042		

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	1,403	1,051	1,495	1,214	53,000	53,050	1,521	1,147	1,613	1,331	56,000	56,050	1,638	1,264	1,730	1,449
50,050	50,100	1,405	1,052	1,497	1,216	53,050	53,100	1,523	1,149	1,615	1,333	56,050	56,100	1,640	1,266	1,732	1,451
50,100	50,150	1,407	1,053	1,499	1,218	53,100	53,150	1,525	1,151	1,617	1,335	56,100	56,150	1,642	1,268	1,734	1,453
50,150	50,200	1,409	1,054	1,501	1,220	53,150	53,200	1,527	1,153	1,619	1,337	56,150	56,200	1,644	1,270	1,736	1,455
50,200	50,250	1,411	1,055	1,503	1,222	53,200	53,250	1,529	1,155	1,621	1,339	56,200	56,250	1,646	1,272	1,738	1,457
50,250	50,300	1,413	1,056	1,505	1,224	53,250	53,300	1,531	1,157	1,622	1,341	56,250	56,300	1,648	1,274	1,740	1,459
50,300	50,350	1,415	1,057	1,507	1,226	53,300	53,350	1,533	1,159	1,624	1,343	56,300	56,350	1,650	1,276	1,742	1,461
50,350	50,400	1,417	1,058	1,509	1,228	53,350	53,400	1,534	1,160	1,626	1,345	56,350	56,400	1,652	1,278	1,744	1,463
50,400	50,450	1,419	1,059	1,511	1,230	53,400	53,450	1,536	1,162	1,628	1,347	56,400	56,450	1,654	1,280	1,746	1,465
50,450	50,500	1,421	1,060	1,513	1,232	53,450	53,500	1,538	1,164	1,630	1,349	56,450	56,500	1,656	1,282	1,748	1,467
50,500	50,550	1,423	1,061	1,515	1,233	53,500	53,550	1,540	1,166	1,632	1,351	56,500	56,550	1,658	1,284	1,750	1,469
50,550	50,600	1,425	1,062	1,517	1,235	53,550	53,600	1,542	1,168	1,634	1,353	56,550	56,600	1,660	1,286	1,752	1,471
50,600	50,650	1,427	1,063	1,519	1,237	53,600	53,650	1,544	1,170	1,636	1,355	56,600	56,650	1,662	1,288	1,754	1,473
50,650	50,700	1,429	1,064	1,521	1,239	53,650	53,700	1,546	1,172	1,638	1,357	56,650	56,700	1,664	1,290	1,756	1,475
50,700	50,750	1,431	1,065	1,523	1,241	53,700	53,750	1,548	1,174	1,640	1,359	56,700	56,750	1,666	1,292	1,758	1,477
50,750	50,800	1,433	1,066	1,524	1,243	53,750	53,800	1,550	1,176	1,642	1,361	56,750	56,800	1,668	1,294	1,760	1,478
50,800	50,850	1,435	1,067	1,526	1,245	53,800	53,850	1,552	1,178	1,644	1,363	56,800	56,850	1,670	1,296	1,762	1,480
50,850	50,900	1,436	1,068	1,528	1,247	53,850	53,900	1,554	1,180	1,646	1,365	56,850	56,900	1,672	1,298	1,764	1,482
50,900	50,950	1,438	1,069	1,530	1,249	53,900	53,950	1,556	1,182	1,648	1,367	56,900	56,950	1,674	1,300	1,766	1,484
50,950	51,000	1,440	1,070	1,532	1,251	53,950	54,000	1,558	1,184	1,650	1,369	56,950	57,000	1,676	1,302	1,768	1,486
51,000						54,000						57,000					
51,000	51,050	1,442	1,072	1,534	1,253	54,000	54,050	1,560	1,186	1,652	1,371	57,000	57,050	1,678	1,304	1,769	1,488
51,050	51,100	1,444	1,073	1,536	1,255	54,050	54,100	1,562	1,188	1,654	1,373	57,050	57,100	1,680	1,306	1,771	1,490
51,100	51,150	1,446	1,074	1,538	1,257	54,100	54,150	1,564	1,190	1,656	1,375	57,100	57,150	1,681	1,307	1,773	1,492
51,150	51,200	1,448	1,075	1,540	1,259	54,150	54,200	1,566	1,192	1,658	1,377	57,150	57,200	1,683	1,309	1,775	1,494
51,200	51,250	1,450	1,076	1,542	1,261	54,200	54,250	1,568	1,194	1,660	1,379	57,200	57,250	1,685	1,311	1,777	1,496
51,250	51,300	1,452	1,078	1,544	1,263	54,250	54,300	1,570	1,196	1,662	1,380	57,250	57,300	1,687	1,313	1,779	1,498
51,300	51,350	1,454	1,080	1,546	1,265	54,300	54,350	1,572	1,198	1,664	1,382	57,300	57,350	1,689	1,315	1,781	1,500
51,350	51,400	1,456	1,082	1,548	1,267	54,350	54,400	1,574	1,200	1,666	1,384	57,350	57,400	1,691	1,317	1,783	1,502
51,400	51,450	1,458	1,084	1,550	1,269	54,400	54,450	1,576	1,202	1,668	1,386	57,400	57,450	1,693	1,319	1,785	1,504
51,450	51,500	1,460	1,086	1,552	1,271	54,450	54,500	1,578	1,204	1,670	1,388	57,450	57,500	1,695	1,321	1,787	1,506
51,500	51,550	1,462	1,088	1,554	1,273	54,500	54,550	1,580	1,206	1,671	1,390	57,500	57,550	1,697	1,323	1,789	1,508
51,550	51,600	1,464	1,090	1,556	1,275	54,550	54,600	1,582	1,208	1,673	1,392	57,550	57,600	1,699	1,325	1,791	1,510
51,600	51,650	1,466	1,092	1,558	1,277	54,600	54,650	1,583	1,209	1,675	1,394	57,600	57,650	1,701	1,327	1,793	1,512
51,650	51,700	1,468	1,094	1,560	1,279	54,650	54,700	1,585	1,211	1,677	1,396	57,650	57,700	1,703	1,329	1,795	1,514
51,700	51,750	1,470	1,096	1,562	1,281	54,700	54,750	1,587	1,213	1,679	1,398	57,700	57,750	1,705	1,331	1,797	1,516
51,750	51,800	1,472	1,098	1,564	1,282	54,750	54,800	1,589	1,215	1,681	1,400	57,750	57,800	1,707	1,333	1,799	1,518
51,800	51,850	1,474	1,100	1,566	1,284	54,800	54,850	1,591	1,217	1,683	1,402	57,800	57,850	1,709	1,335	1,801	1,520
51,850	51,900	1,476	1,102	1,568	1,286	54,850	54,900	1,593	1,219	1,685	1,404	57,850	57,900	1,711	1,337	1,803	1,522
51,900	51,950	1,478	1,104	1,570	1,288	54,900	54,950	1,595	1,221	1,687	1,406	57,900	57,950	1,713	1,339	1,805	1,524
51,950	52,000	1,480	1,106	1,572	1,290	54,950	55,000	1,597	1,223	1,689	1,408	57,950	58,000	1,715	1,341	1,807	1,526
52,000						55,000						58,000					
52,000	52,050	1,482	1,108	1,573	1,292	55,000	55,050	1,599	1,225	1,691	1,410	58,000	58,050	1,717	1,343	1,809	1,527
52,050	52,100	1,484	1,110	1,575	1,294	55,050	55,100	1,601	1,227	1,693	1,412	58,050	58,100	1,719	1,345	1,811	1,529
52,100	52,150	1,485	1,111	1,577	1,296	55,100	55,150	1,603	1,229	1,695	1,414	58,100	58,150	1,721	1,347	1,813	1,531
52,150	52,200	1,487	1,113	1,579	1,298	55,150	55,200	1,605	1,231	1,697	1,416	58,150	58,200	1,723	1,349	1,815	1,533
52,200	52,250	1,489	1,115	1,581	1,300	55,200	55,250	1,607	1,233	1,699	1,418	58,200	58,250	1,725	1,351	1,817	1,535
52,250	52,300	1,491	1,117	1,583	1,302	55,250	55,300	1,609	1,235	1,701	1,420	58,250	58,300	1,727	1,353	1,818	1,537
52,300	52,350	1,493	1,119	1,585	1,304	55,300	55,350	1,611	1,237	1,703	1,422	58,300	58,350	1,729	1,355	1,820	1,539
52,350	52,400	1,495	1,121	1,587	1,306	55,350	55,400	1,613	1,239	1,705	1,424	58,350	58,400	1,730	1,356	1,822	1,541
52,400	52,450	1,497	1,123	1,589	1,308	55,400	55,450	1,615	1,241	1,707	1,426	58,400	58,450	1,732	1,358	1,824	1,543
52,450	52,500	1,499	1,125	1,591	1,310	55,450	55,500	1,617	1,243	1,709	1,428	58,450	58,500	1,734	1,360	1,826	1,545
52,500																	

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
59,000						62,000						65,000					
59,000	59,050	1,756	1,382	1,848	1,567	62,000	62,050	1,874	1,500	1,966	1,684	65,000	65,050	1,991	1,617	2,096	1,802
59,050	59,100	1,758	1,384	1,850	1,569	62,050	62,100	1,876	1,502	1,968	1,686	65,050	65,100	1,993	1,619	2,099	1,804
59,100	59,150	1,760	1,386	1,852	1,571	62,100	62,150	1,877	1,503	1,971	1,688	65,100	65,150	1,995	1,621	2,101	1,806
59,150	59,200	1,762	1,388	1,854	1,573	62,150	62,200	1,879	1,505	1,973	1,690	65,150	65,200	1,997	1,623	2,103	1,808
59,200	59,250	1,764	1,390	1,856	1,575	62,200	62,250	1,881	1,507	1,975	1,692	65,200	65,250	1,999	1,625	2,105	1,810
59,250	59,300	1,766	1,392	1,858	1,576	62,250	62,300	1,883	1,509	1,977	1,694	65,250	65,300	2,001	1,627	2,107	1,812
59,300	59,350	1,768	1,394	1,860	1,578	62,300	62,350	1,885	1,511	1,979	1,696	65,300	65,350	2,003	1,629	2,109	1,814
59,350	59,400	1,770	1,396	1,862	1,580	62,350	62,400	1,887	1,513	1,981	1,698	65,350	65,400	2,005	1,631	2,112	1,816
59,400	59,450	1,772	1,398	1,864	1,582	62,400	62,450	1,889	1,515	1,984	1,700	65,400	65,450	2,007	1,633	2,114	1,818
59,450	59,500	1,774	1,400	1,866	1,584	62,450	62,500	1,891	1,517	1,986	1,702	65,450	65,500	2,009	1,635	2,116	1,820
59,500	59,550	1,776	1,402	1,867	1,586	62,500	62,550	1,893	1,519	1,988	1,704	65,500	65,550	2,011	1,637	2,118	1,821
59,550	59,600	1,778	1,404	1,869	1,588	62,550	62,600	1,895	1,521	1,990	1,706	65,550	65,600	2,013	1,639	2,120	1,823
59,600	59,650	1,779	1,405	1,871	1,590	62,600	62,650	1,897	1,523	1,992	1,708	65,600	65,650	2,015	1,641	2,122	1,825
59,650	59,700	1,781	1,407	1,873	1,592	62,650	62,700	1,899	1,525	1,994	1,710	65,650	65,700	2,017	1,643	2,125	1,827
59,700	59,750	1,783	1,409	1,875	1,594	62,700	62,750	1,901	1,527	1,997	1,712	65,700	65,750	2,019	1,645	2,127	1,829
59,750	59,800	1,785	1,411	1,877	1,596	62,750	62,800	1,903	1,529	1,999	1,714	65,750	65,800	2,021	1,647	2,129	1,831
59,800	59,850	1,787	1,413	1,879	1,598	62,800	62,850	1,905	1,531	2,001	1,716	65,800	65,850	2,023	1,649	2,131	1,833
59,850	59,900	1,789	1,415	1,881	1,600	62,850	62,900	1,907	1,533	2,003	1,718	65,850	65,900	2,024	1,650	2,133	1,835
59,900	59,950	1,791	1,417	1,883	1,602	62,900	62,950	1,909	1,535	2,005	1,720	65,900	65,950	2,026	1,652	2,135	1,837
59,950	60,000	1,793	1,419	1,885	1,604	62,950	63,000	1,911	1,537	2,007	1,722	65,950	66,000	2,028	1,654	2,138	1,839
60,000						63,000						66,000					
60,000	60,050	1,795	1,421	1,887	1,606	63,000	63,050	1,913	1,539	2,010	1,723	66,000	66,050	2,030	1,656	2,140	1,841
60,050	60,100	1,797	1,423	1,889	1,608	63,050	63,100	1,915	1,541	2,012	1,725	66,050	66,100	2,032	1,658	2,142	1,843
60,100	60,150	1,799	1,425	1,891	1,610	63,100	63,150	1,917	1,543	2,014	1,727	66,100	66,150	2,034	1,660	2,144	1,845
60,150	60,200	1,801	1,427	1,893	1,612	63,150	63,200	1,919	1,545	2,016	1,729	66,150	66,200	2,036	1,662	2,146	1,847
60,200	60,250	1,803	1,429	1,895	1,614	63,200	63,250	1,921	1,547	2,018	1,731	66,200	66,250	2,038	1,664	2,148	1,849
60,250	60,300	1,805	1,431	1,897	1,616	63,250	63,300	1,923	1,549	2,020	1,733	66,250	66,300	2,040	1,666	2,151	1,851
60,300	60,350	1,807	1,433	1,899	1,618	63,300	63,350	1,925	1,551	2,023	1,735	66,300	66,350	2,042	1,668	2,153	1,853
60,350	60,400	1,809	1,435	1,901	1,620	63,350	63,400	1,926	1,552	2,025	1,737	66,350	66,400	2,044	1,670	2,155	1,855
60,400	60,450	1,811	1,437	1,903	1,622	63,400	63,450	1,928	1,554	2,027	1,739	66,400	66,450	2,046	1,672	2,157	1,857
60,450	60,500	1,813	1,439	1,905	1,624	63,450	63,500	1,930	1,556	2,029	1,741	66,450	66,500	2,048	1,674	2,159	1,859
60,500	60,550	1,815	1,441	1,907	1,625	63,500	63,550	1,932	1,558	2,031	1,743	66,500	66,550	2,050	1,676	2,161	1,861
60,550	60,600	1,817	1,443	1,909	1,627	63,550	63,600	1,934	1,560	2,033	1,745	66,550	66,600	2,052	1,678	2,164	1,863
60,600	60,650	1,819	1,445	1,911	1,629	63,600	63,650	1,936	1,562	2,036	1,747	66,600	66,650	2,054	1,680	2,166	1,865
60,650	60,700	1,821	1,447	1,913	1,631	63,650	63,700	1,938	1,564	2,038	1,749	66,650	66,700	2,056	1,682	2,168	1,867
60,700	60,750	1,823	1,449	1,915	1,633	63,700	63,750	1,940	1,566	2,040	1,751	66,700	66,750	2,058	1,684	2,170	1,869
60,750	60,800	1,825	1,451	1,916	1,635	63,750	63,800	1,942	1,568	2,042	1,753	66,750	66,800	2,060	1,686	2,172	1,870
60,800	60,850	1,827	1,453	1,918	1,637	63,800	63,850	1,944	1,570	2,044	1,755	66,800	66,850	2,062	1,688	2,175	1,872
60,850	60,900	1,828	1,454	1,920	1,639	63,850	63,900	1,946	1,572	2,046	1,757	66,850	66,900	2,064	1,690	2,177	1,874
60,900	60,950	1,830	1,456	1,922	1,641	63,900	63,950	1,948	1,574	2,049	1,759	66,900	66,950	2,066	1,692	2,179	1,876
60,950	61,000	1,832	1,458	1,924	1,643	63,950	64,000	1,950	1,576	2,051	1,761	66,950	67,000	2,068	1,694	2,181	1,878
61,000						64,000						67,000					
61,000	61,050	1,834	1,460	1,926	1,645	64,000	64,050	1,952	1,578	2,053	1,763	67,000	67,050	2,070	1,696	2,183	1,880
61,050	61,100	1,836	1,462	1,928	1,647	64,050	64,100	1,954	1,580	2,055	1,765	67,050	67,100	2,072	1,698	2,185	1,882
61,100	61,150	1,838	1,464	1,930	1,649	64,100	64,150	1,956	1,582	2,057	1,767	67,100	67,150	2,073	1,699	2,188	1,884
61,150	61,200	1,840	1,466	1,932	1,651	64,150	64,200	1,958	1,584	2,060	1,769	67,150	67,200	2,075	1,701	2,190	1,886
61,200	61,250	1,842	1,468	1,934	1,653	64,200	64,250	1,960	1,586	2,062	1,771	67,200	67,250	2,077	1,703	2,192	1,888
61,250	61,300	1,844	1,470	1,936	1,655	64,250	64,300	1,962	1,588	2,064	1,772	67,250	67,300	2,079	1,705	2,194	1,890
61,300	61,350	1,846	1,472	1,938	1,657	64,300	64,350	1,964	1,590	2,066	1,774	67,300	67,350	2,081	1,707	2,196	1,892
61,350	61,400	1,848	1,474	1,940	1,659	64,350	64,400	1,966	1,592	2,068	1,776	67,350	67,400	2,083	1,709	2,198	1,894
61,400	61,450	1,850	1,476	1,942	1,661	64,400	64,450	1,968	1,594	2,070	1,778	67,400	67,450	2,085	1,711	2,201	1,896
61,450	61,500	1,852	1,478	1,944	1,663	64,450	64,500	1,970	1,596	2,073	1,780	67,450	67,500	2,087	1,713	2,203	1,898
61,5																	

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
68,000						71,000						74,000					
68,000	68,050	2,109	1,735	2,227	1,919	71,000	71,050	2,226	1,852	2,357	2,037	74,000	74,050	2,344	1,970	2,487	2,155
68,050	68,100	2,111	1,737	2,229	1,921	71,050	71,100	2,228	1,854	2,359	2,039	74,050	74,100	2,346	1,972	2,489	2,157
68,100	68,150	2,113	1,739	2,231	1,923	71,100	71,150	2,230	1,856	2,361	2,041	74,100	74,150	2,348	1,974	2,491	2,159
68,150	68,200	2,115	1,741	2,233	1,925	71,150	71,200	2,232	1,858	2,363	2,043	74,150	74,200	2,350	1,976	2,494	2,161
68,200	68,250	2,117	1,743	2,235	1,927	71,200	71,250	2,234	1,860	2,365	2,045	74,200	74,250	2,352	1,978	2,496	2,163
68,250	68,300	2,119	1,745	2,237	1,929	71,250	71,300	2,236	1,862	2,368	2,047	74,250	74,300	2,354	1,980	2,498	2,164
68,300	68,350	2,121	1,747	2,240	1,931	71,300	71,350	2,238	1,864	2,370	2,049	74,300	74,350	2,356	1,982	2,500	2,166
68,350	68,400	2,122	1,748	2,242	1,933	71,350	71,400	2,240	1,866	2,372	2,051	74,350	74,400	2,358	1,984	2,502	2,168
68,400	68,450	2,124	1,750	2,244	1,935	71,400	71,450	2,242	1,868	2,374	2,053	74,400	74,450	2,361	1,986	2,504	2,170
68,450	68,500	2,126	1,752	2,246	1,937	71,450	71,500	2,244	1,870	2,376	2,055	74,450	74,500	2,363	1,988	2,507	2,172
68,500	68,550	2,128	1,754	2,248	1,939	71,500	71,550	2,246	1,872	2,378	2,057	74,500	74,550	2,365	1,990	2,509	2,174
68,550	68,600	2,130	1,756	2,250	1,941	71,550	71,600	2,248	1,874	2,381	2,059	74,550	74,600	2,367	1,992	2,511	2,176
68,600	68,650	2,132	1,758	2,253	1,943	71,600	71,650	2,250	1,876	2,383	2,061	74,600	74,650	2,369	1,993	2,513	2,178
68,650	68,700	2,134	1,760	2,255	1,945	71,650	71,700	2,252	1,878	2,385	2,063	74,650	74,700	2,371	1,995	2,515	2,180
68,700	68,750	2,136	1,762	2,257	1,947	71,700	71,750	2,254	1,880	2,387	2,065	74,700	74,750	2,374	1,997	2,517	2,182
68,750	68,800	2,138	1,764	2,259	1,949	71,750	71,800	2,256	1,882	2,389	2,066	74,750	74,800	2,376	1,999	2,520	2,184
68,800	68,850	2,140	1,766	2,261	1,951	71,800	71,850	2,258	1,884	2,392	2,068	74,800	74,850	2,378	2,001	2,522	2,186
68,850	68,900	2,142	1,768	2,263	1,953	71,850	71,900	2,260	1,886	2,394	2,070	74,850	74,900	2,380	2,003	2,524	2,188
68,900	68,950	2,144	1,770	2,266	1,955	71,900	71,950	2,262	1,888	2,396	2,072	74,900	74,950	2,382	2,005	2,526	2,190
68,950	69,000	2,146	1,772	2,268	1,957	71,950	72,000	2,264	1,890	2,398	2,074	74,950	75,000	2,384	2,007	2,528	2,192
69,000						72,000						75,000					
69,000	69,050	2,148	1,774	2,270	1,959	72,000	72,050	2,266	1,892	2,400	2,076	75,000	75,050	2,387	2,009	2,530	2,194
69,050	69,100	2,150	1,776	2,272	1,961	72,050	72,100	2,268	1,894	2,402	2,078	75,050	75,100	2,389	2,011	2,533	2,196
69,100	69,150	2,152	1,778	2,274	1,963	72,100	72,150	2,269	1,895	2,405	2,080	75,100	75,150	2,391	2,013	2,535	2,198
69,150	69,200	2,154	1,780	2,277	1,965	72,150	72,200	2,271	1,897	2,407	2,082	75,150	75,200	2,393	2,015	2,537	2,200
69,200	69,250	2,156	1,782	2,279	1,967	72,200	72,250	2,273	1,899	2,409	2,084	75,200	75,250	2,395	2,017	2,539	2,202
69,250	69,300	2,158	1,784	2,281	1,968	72,250	72,300	2,275	1,901	2,411	2,086	75,250	75,300	2,397	2,019	2,541	2,204
69,300	69,350	2,160	1,786	2,283	1,970	72,300	72,350	2,277	1,903	2,413	2,088	75,300	75,350	2,400	2,021	2,543	2,206
69,350	69,400	2,162	1,788	2,285	1,972	72,350	72,400	2,279	1,905	2,415	2,090	75,350	75,400	2,402	2,023	2,546	2,208
69,400	69,450	2,164	1,790	2,287	1,974	72,400	72,450	2,281	1,907	2,418	2,092	75,400	75,450	2,404	2,025	2,548	2,210
69,450	69,500	2,166	1,792	2,290	1,976	72,450	72,500	2,283	1,909	2,420	2,094	75,450	75,500	2,406	2,027	2,550	2,212
69,500	69,550	2,168	1,794	2,292	1,978	72,500	72,550	2,285	1,911	2,422	2,096	75,500	75,550	2,408	2,029	2,552	2,213
69,550	69,600	2,170	1,796	2,294	1,980	72,550	72,600	2,287	1,913	2,424	2,098	75,550	75,600	2,410	2,031	2,554	2,215
69,600	69,650	2,171	1,797	2,296	1,982	72,600	72,650	2,289	1,915	2,426	2,100	75,600	75,650	2,413	2,033	2,556	2,217
69,650	69,700	2,173	1,799	2,298	1,984	72,650	72,700	2,291	1,917	2,428	2,102	75,650	75,700	2,415	2,035	2,559	2,219
69,700	69,750	2,175	1,801	2,300	1,986	72,700	72,750	2,293	1,919	2,431	2,104	75,700	75,750	2,417	2,037	2,561	2,221
69,750	69,800	2,177	1,803	2,303	1,988	72,750	72,800	2,295	1,921	2,433	2,106	75,750	75,800	2,419	2,039	2,563	2,223
69,800	69,850	2,179	1,805	2,305	1,990	72,800	72,850	2,297	1,923	2,435	2,108	75,800	75,850	2,421	2,041	2,565	2,225
69,850	69,900	2,181	1,807	2,307	1,992	72,850	72,900	2,299	1,925	2,437	2,110	75,850	75,900	2,424	2,042	2,567	2,227
69,900	69,950	2,183	1,809	2,309	1,994	72,900	72,950	2,301	1,927	2,439	2,112	75,900	75,950	2,426	2,044	2,569	2,229
69,950	70,000	2,185	1,811	2,311	1,996	72,950	73,000	2,303	1,929	2,441	2,114	75,950	76,000	2,428	2,046	2,572	2,231
70,000						73,000						76,000					
70,000	70,050	2,187	1,813	2,313	1,998	73,000	73,050	2,305	1,931	2,444	2,115	76,000	76,050	2,430	2,048	2,574	2,233
70,050	70,100	2,189	1,815	2,316	2,000	73,050	73,100	2,307	1,933	2,446	2,117	76,050	76,100	2,432	2,050	2,576	2,235
70,100	70,150	2,191	1,817	2,318	2,002	73,100	73,150	2,309	1,935	2,448	2,119	76,100	76,150	2,434	2,052	2,578	2,237
70,150	70,200	2,193	1,819	2,320	2,004	73,150	73,200	2,311	1,937	2,450	2,121	76,150	76,200	2,437	2,054	2,580	2,239
70,200	70,250	2,195	1,821	2,322	2,006	73,200	73,250	2,313	1,939	2,452	2,123	76,200	76,250	2,439	2,056	2,582	2,241
70,250	70,300	2,197	1,823	2,324	2,008	73,250	73,300	2,315	1,941	2,454	2,125	76,250	76,300	2,441	2,058	2,585	2,243
70,300	70,350	2,199	1,825	2,326	2,010	73,300	73,350	2,317	1,943	2,457	2,127	76,300	76,350	2,443	2,060	2,587	2,245
70,350	70,400	2,201	1,827	2,329	2,012	73,350	73,400	2,318	1,944	2,459	2,129	76,350	76,400	2,445	2,062	2,589	2,247
70,400	70,450	2,203	1,829	2,331	2,014	73,400	73,450	2,320	1,946	2,461	2,131	76,400	76,450	2,447	2,064	2,591	2,249
70,450	70,500	2,205	1,831	2,333	2,016	73,450	73,500	2,322	1,948	2,463	2,133	76,450	76,500	2,450	2,066	2,593	2,251
70,500	70,550																

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
77,000						80,000						83,000					
77,000	77,050	2,473	2,088	2,617	2,272	80,000	80,050	2,604	2,205	2,747	2,390	83,000	83,050	2,734	2,323	2,878	2,507
77,050	77,100	2,476	2,090	2,619	2,274	80,050	80,100	2,606	2,207	2,750	2,392	83,050	83,100	2,736	2,325	2,880	2,509
77,100	77,150	2,478	2,091	2,622	2,276	80,100	80,150	2,608	2,209	2,752	2,394	83,100	83,150	2,738	2,327	2,882	2,511
77,150	77,200	2,480	2,093	2,624	2,278	80,150	80,200	2,610	2,211	2,754	2,396	83,150	83,200	2,740	2,329	2,884	2,513
77,200	77,250	2,482	2,095	2,626	2,280	80,200	80,250	2,612	2,213	2,756	2,398	83,200	83,250	2,742	2,331	2,886	2,515
77,250	77,300	2,484	2,097	2,628	2,282	80,250	80,300	2,614	2,215	2,758	2,400	83,250	83,300	2,745	2,333	2,888	2,517
77,300	77,350	2,486	2,099	2,630	2,284	80,300	80,350	2,617	2,217	2,760	2,402	83,300	83,350	2,747	2,335	2,891	2,519
77,350	77,400	2,489	2,101	2,632	2,286	80,350	80,400	2,619	2,219	2,763	2,404	83,350	83,400	2,749	2,336	2,893	2,521
77,400	77,450	2,491	2,103	2,635	2,288	80,400	80,450	2,621	2,221	2,765	2,406	83,400	83,450	2,751	2,338	2,895	2,523
77,450	77,500	2,493	2,105	2,637	2,290	80,450	80,500	2,623	2,223	2,767	2,408	83,450	83,500	2,753	2,340	2,897	2,525
77,500	77,550	2,495	2,107	2,639	2,292	80,500	80,550	2,625	2,225	2,769	2,409	83,500	83,550	2,756	2,342	2,899	2,527
77,550	77,600	2,497	2,109	2,641	2,294	80,550	80,600	2,627	2,227	2,771	2,411	83,550	83,600	2,758	2,344	2,901	2,529
77,600	77,650	2,499	2,111	2,643	2,296	80,600	80,650	2,630	2,229	2,773	2,413	83,600	83,650	2,760	2,346	2,904	2,531
77,650	77,700	2,502	2,113	2,645	2,298	80,650	80,700	2,632	2,231	2,776	2,415	83,650	83,700	2,762	2,348	2,906	2,533
77,700	77,750	2,504	2,115	2,648	2,300	80,700	80,750	2,634	2,233	2,778	2,417	83,700	83,750	2,764	2,350	2,908	2,535
77,750	77,800	2,506	2,117	2,650	2,302	80,750	80,800	2,636	2,235	2,780	2,419	83,750	83,800	2,766	2,352	2,910	2,537
77,800	77,850	2,508	2,119	2,652	2,304	80,800	80,850	2,638	2,237	2,782	2,421	83,800	83,850	2,769	2,354	2,912	2,539
77,850	77,900	2,510	2,121	2,654	2,306	80,850	80,900	2,641	2,238	2,784	2,423	83,850	83,900	2,771	2,356	2,914	2,541
77,900	77,950	2,512	2,123	2,656	2,308	80,900	80,950	2,643	2,240	2,786	2,425	83,900	83,950	2,773	2,358	2,917	2,543
77,950	78,000	2,515	2,125	2,658	2,310	80,950	81,000	2,645	2,242	2,789	2,427	83,950	84,000	2,775	2,360	2,919	2,545
78,000						81,000						84,000					
78,000	78,050	2,517	2,127	2,661	2,311	81,000	81,050	2,647	2,244	2,791	2,429	84,000	84,050	2,777	2,362	2,921	2,547
78,050	78,100	2,519	2,129	2,663	2,313	81,050	81,100	2,649	2,246	2,793	2,431	84,050	84,100	2,779	2,364	2,923	2,549
78,100	78,150	2,521	2,131	2,665	2,315	81,100	81,150	2,651	2,248	2,795	2,433	84,100	84,150	2,782	2,366	2,925	2,551
78,150	78,200	2,523	2,133	2,667	2,317	81,150	81,200	2,654	2,250	2,797	2,435	84,150	84,200	2,784	2,368	2,928	2,553
78,200	78,250	2,525	2,135	2,669	2,319	81,200	81,250	2,656	2,252	2,799	2,437	84,200	84,250	2,786	2,370	2,930	2,555
78,250	78,300	2,528	2,137	2,671	2,321	81,250	81,300	2,658	2,254	2,802	2,439	84,250	84,300	2,788	2,372	2,932	2,556
78,300	78,350	2,530	2,139	2,674	2,323	81,300	81,350	2,660	2,256	2,804	2,441	84,300	84,350	2,790	2,374	2,934	2,558
78,350	78,400	2,532	2,140	2,676	2,325	81,350	81,400	2,662	2,258	2,806	2,443	84,350	84,400	2,792	2,376	2,936	2,560
78,400	78,450	2,534	2,142	2,678	2,327	81,400	81,450	2,664	2,260	2,808	2,445	84,400	84,450	2,795	2,378	2,938	2,562
78,450	78,500	2,536	2,144	2,680	2,329	81,450	81,500	2,667	2,262	2,810	2,447	84,450	84,500	2,797	2,380	2,941	2,564
78,500	78,550	2,539	2,146	2,682	2,331	81,500	81,550	2,669	2,264	2,812	2,449	84,500	84,550	2,799	2,382	2,943	2,566
78,550	78,600	2,541	2,148	2,684	2,333	81,550	81,600	2,671	2,266	2,815	2,451	84,550	84,600	2,801	2,384	2,945	2,568
78,600	78,650	2,543	2,150	2,687	2,335	81,600	81,650	2,673	2,268	2,817	2,453	84,600	84,650	2,803	2,385	2,947	2,570
78,650	78,700	2,545	2,152	2,689	2,337	81,650	81,700	2,675	2,270	2,819	2,455	84,650	84,700	2,805	2,387	2,949	2,572
78,700	78,750	2,547	2,154	2,691	2,339	81,700	81,750	2,677	2,272	2,821	2,457	84,700	84,750	2,808	2,389	2,951	2,574
78,750	78,800	2,549	2,156	2,693	2,341	81,750	81,800	2,680	2,274	2,823	2,458	84,750	84,800	2,810	2,391	2,954	2,576
78,800	78,850	2,552	2,158	2,695	2,343	81,800	81,850	2,682	2,276	2,826	2,460	84,800	84,850	2,812	2,393	2,956	2,578
78,850	78,900	2,554	2,160	2,697	2,345	81,850	81,900	2,684	2,278	2,828	2,462	84,850	84,900	2,814	2,395	2,958	2,580
78,900	78,950	2,556	2,162	2,700	2,347	81,900	81,950	2,686	2,280	2,830	2,464	84,900	84,950	2,816	2,397	2,960	2,582
78,950	79,000	2,558	2,164	2,702	2,349	81,950	82,000	2,688	2,282	2,832	2,466	84,950	85,000	2,818	2,399	2,962	2,584
79,000						82,000						85,000					
79,000	79,050	2,560	2,166	2,704	2,351	82,000	82,050	2,690	2,284	2,834	2,468	85,000	85,050	2,821	2,401	2,964	2,586
79,050	79,100	2,562	2,168	2,706	2,353	82,050	82,100	2,693	2,286	2,836	2,470	85,050	85,100	2,823	2,403	2,967	2,588
79,100	79,150	2,565	2,170	2,708	2,355	82,100	82,150	2,695	2,287	2,839	2,472	85,100	85,150	2,825	2,405	2,969	2,590
79,150	79,200	2,567	2,172	2,711	2,357	82,150	82,200	2,697	2,289	2,841	2,474	85,150	85,200	2,827	2,407	2,971	2,592
79,200	79,250	2,569	2,174	2,713	2,359	82,200	82,250	2,699	2,291	2,843	2,476	85,200	85,250	2,829	2,409	2,973	2,594
79,250	79,300	2,571	2,176	2,715	2,360	82,250	82,300	2,701	2,293	2,845	2,478	85,250	85,300	2,831	2,411	2,975	2,596
79,300	79,350	2,573	2,178	2,717	2,362	82,300	82,350	2,703	2,295	2,847	2,480	85,300	85,350	2,834	2,413	2,977	2,598
79,350	79,400	2,575	2,180	2,719	2,364	82,350	82,400	2,706	2,297	2,849	2,482	85,350	85,400	2,836	2,415	2,980	2,600
79,400	79,450	2,578	2,182	2,721	2,366	82,400	82,450	2,708	2,299	2,852	2,484	85,400	85,450	2,838	2,417	2,982	2,602
79,450	79,500	2,580	2,184	2,724	2,368	82,450	82,500	2,710	2,301	2,854	2,486	85,450	85,500	2,840	2,419	2,984	2,604
79,500	79,550	2,582	2,186	2,726	2,370	82,500	82,550	2,712	2,303	2,856	2,488	85,500	85,550	2,842	2,421	2,986	2,605
79,550	79,600	2,584															

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
86,000						89,000						92,000					
86,000	86,050	2,864	2,440	3,008	2,625	89,000	89,050	2,994	2,558	3,138	2,743	92,000	92,050	3,124	2,676	3,268	2,860
86,050	86,100	2,866	2,442	3,010	2,627	89,050	89,100	2,996	2,560	3,140	2,745	92,050	92,100	3,127	2,678	3,270	2,862
86,100	86,150	2,868	2,444	3,012	2,629	89,100	89,150	2,999	2,562	3,142	2,747	92,100	92,150	3,129	2,679	3,273	2,864
86,150	86,200	2,871	2,446	3,014	2,631	89,150	89,200	3,001	2,564	3,145	2,749	92,150	92,200	3,131	2,681	3,275	2,866
86,200	86,250	2,873	2,448	3,016	2,633	89,200	89,250	3,003	2,566	3,147	2,751	92,200	92,250	3,133	2,683	3,277	2,868
86,250	86,300	2,875	2,450	3,019	2,635	89,250	89,300	3,005	2,568	3,149	2,752	92,250	92,300	3,135	2,685	3,279	2,870
86,300	86,350	2,877	2,452	3,021	2,637	89,300	89,350	3,007	2,570	3,151	2,754	92,300	92,350	3,137	2,687	3,281	2,872
86,350	86,400	2,879	2,454	3,023	2,639	89,350	89,400	3,009	2,572	3,153	2,756	92,350	92,400	3,140	2,689	3,283	2,874
86,400	86,450	2,881	2,456	3,025	2,641	89,400	89,450	3,012	2,574	3,155	2,758	92,400	92,450	3,142	2,691	3,286	2,876
86,450	86,500	2,884	2,458	3,027	2,643	89,450	89,500	3,014	2,576	3,158	2,760	92,450	92,500	3,144	2,693	3,288	2,878
86,500	86,550	2,886	2,460	3,029	2,645	89,500	89,550	3,016	2,578	3,160	2,762	92,500	92,550	3,146	2,695	3,290	2,880
86,550	86,600	2,888	2,462	3,032	2,647	89,550	89,600	3,018	2,580	3,162	2,764	92,550	92,600	3,148	2,697	3,292	2,882
86,600	86,650	2,890	2,464	3,034	2,649	89,600	89,650	3,020	2,581	3,164	2,766	92,600	92,650	3,150	2,699	3,294	2,884
86,650	86,700	2,892	2,466	3,036	2,651	89,650	89,700	3,022	2,583	3,166	2,768	92,650	92,700	3,153	2,701	3,296	2,886
86,700	86,750	2,894	2,468	3,038	2,653	89,700	89,750	3,025	2,585	3,168	2,770	92,700	92,750	3,155	2,703	3,299	2,888
86,750	86,800	2,897	2,470	3,040	2,654	89,750	89,800	3,027	2,587	3,171	2,772	92,750	92,800	3,157	2,705	3,301	2,890
86,800	86,850	2,899	2,472	3,043	2,656	89,800	89,850	3,029	2,589	3,173	2,774	92,800	92,850	3,159	2,707	3,303	2,892
86,850	86,900	2,901	2,474	3,045	2,658	89,850	89,900	3,031	2,591	3,175	2,776	92,850	92,900	3,161	2,709	3,305	2,894
86,900	86,950	2,903	2,476	3,047	2,660	89,900	89,950	3,033	2,593	3,177	2,778	92,900	92,950	3,163	2,711	3,307	2,896
86,950	87,000	2,905	2,478	3,049	2,662	89,950	90,000	3,035	2,595	3,179	2,780	92,950	93,000	3,166	2,713	3,309	2,898
87,000						90,000						93,000					
87,000	87,050	2,907	2,480	3,051	2,664	90,000	90,050	3,038	2,597	3,181	2,782	93,000	93,050	3,168	2,715	3,312	2,899
87,050	87,100	2,910	2,482	3,053	2,666	90,050	90,100	3,040	2,599	3,184	2,784	93,050	93,100	3,170	2,717	3,314	2,901
87,100	87,150	2,912	2,483	3,056	2,668	90,100	90,150	3,042	2,601	3,186	2,786	93,100	93,150	3,172	2,719	3,316	2,903
87,150	87,200	2,914	2,485	3,058	2,670	90,150	90,200	3,044	2,603	3,188	2,788	93,150	93,200	3,174	2,721	3,318	2,905
87,200	87,250	2,916	2,487	3,060	2,672	90,200	90,250	3,046	2,605	3,190	2,790	93,200	93,250	3,176	2,723	3,320	2,907
87,250	87,300	2,918	2,489	3,062	2,674	90,250	90,300	3,048	2,607	3,192	2,792	93,250	93,300	3,179	2,725	3,322	2,909
87,300	87,350	2,920	2,491	3,064	2,676	90,300	90,350	3,051	2,609	3,194	2,794	93,300	93,350	3,181	2,727	3,325	2,911
87,350	87,400	2,923	2,493	3,066	2,678	90,350	90,400	3,053	2,611	3,197	2,796	93,350	93,400	3,183	2,728	3,327	2,913
87,400	87,450	2,925	2,495	3,069	2,680	90,400	90,450	3,055	2,613	3,199	2,798	93,400	93,450	3,185	2,730	3,329	2,915
87,450	87,500	2,927	2,497	3,071	2,682	90,450	90,500	3,057	2,615	3,201	2,800	93,450	93,500	3,187	2,732	3,331	2,917
87,500	87,550	2,929	2,499	3,073	2,684	90,500	90,550	3,059	2,617	3,203	2,801	93,500	93,550	3,190	2,734	3,333	2,919
87,550	87,600	2,931	2,501	3,075	2,686	90,550	90,600	3,061	2,619	3,205	2,803	93,550	93,600	3,192	2,736	3,335	2,921
87,600	87,650	2,933	2,503	3,077	2,688	90,600	90,650	3,064	2,621	3,207	2,805	93,600	93,650	3,194	2,738	3,338	2,923
87,650	87,700	2,936	2,505	3,079	2,690	90,650	90,700	3,066	2,623	3,210	2,807	93,650	93,700	3,196	2,740	3,340	2,925
87,700	87,750	2,938	2,507	3,082	2,692	90,700	90,750	3,068	2,625	3,212	2,809	93,700	93,750	3,198	2,742	3,342	2,927
87,750	87,800	2,940	2,509	3,084	2,694	90,750	90,800	3,070	2,627	3,214	2,811	93,750	93,800	3,200	2,744	3,344	2,929
87,800	87,850	2,942	2,511	3,086	2,696	90,800	90,850	3,072	2,629	3,216	2,813	93,800	93,850	3,203	2,746	3,346	2,931
87,850	87,900	2,944	2,513	3,088	2,698	90,850	90,900	3,075	2,630	3,218	2,815	93,850	93,900	3,205	2,748	3,348	2,933
87,900	87,950	2,946	2,515	3,090	2,700	90,900	90,950	3,077	2,632	3,220	2,817	93,900	93,950	3,207	2,750	3,351	2,935
87,950	88,000	2,949	2,517	3,092	2,702	90,950	91,000	3,079	2,634	3,223	2,819	93,950	94,000	3,209	2,752	3,353	2,937
88,000						91,000						94,000					
88,000	88,050	2,951	2,519	3,095	2,703	91,000	91,050	3,081	2,636	3,225	2,821	94,000	94,050	3,211	2,754	3,355	2,939
88,050	88,100	2,953	2,521	3,097	2,705	91,050	91,100	3,083	2,638	3,227	2,823	94,050	94,100	3,213	2,756	3,357	2,941
88,100	88,150	2,955	2,523	3,099	2,707	91,100	91,150	3,085	2,640	3,229	2,825	94,100	94,150	3,216	2,758	3,359	2,943
88,150	88,200	2,957	2,525	3,101	2,709	91,150	91,200	3,088	2,642	3,231	2,827	94,150	94,200	3,218	2,760	3,362	2,945
88,200	88,250	2,959	2,527	3,103	2,711	91,200	91,250	3,090	2,644	3,233	2,829	94,200	94,250	3,220	2,762	3,364	2,947
88,250	88,300	2,962	2,529	3,105	2,713	91,250	91,300	3,092	2,646	3,236	2,831	94,250	94,300	3,222	2,764	3,366	2,948
88,300	88,350	2,964	2,531	3,108	2,715	91,300	91,350	3,094	2,648	3,238	2,833	94,300	94,350	3,224	2,766	3,369	2,950
88,350	88,400	2,966	2,532	3,110	2,717	91,350	91,400	3,096	2,650	3,240	2,835	94,350	94,400	3,226	2,768	3,371	2,952
88,400	88,450	2,968	2,534	3,112	2,719	91,400	91,450	3,098	2,652	3,242	2,837	94,400	94,450	3,229	2,770	3,374	2,954
88,450	88,500	2,970	2,536	3,114	2,721	91,450	91,500	3,101	2,654	3,244	2,839	94,450	94,500	3,231	2,772	3,376	2,956
88,500	88,550	2,973	2,538	3,116	2,723	91,500	91,550	3,103	2,656	3,246	2,841	94,500	94,550	3,233	2,774	3,379	2,958
88,550	88,600																

2006 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—					
95,000						98,000					
95,000	95,050	3,255	2,793	3,404	2,978	98,000	98,050	3,385	2,911	3,555	3,095
95,050	95,100	3,257	2,795	3,407	2,980	98,050	98,100	3,387	2,913	3,558	3,097
95,100	95,150	3,259	2,797	3,409	2,982	98,100	98,150	3,389	2,915	3,560	3,099
95,150	95,200	3,261	2,799	3,412	2,984	98,150	98,200	3,391	2,917	3,563	3,101
95,200	95,250	3,263	2,801	3,414	2,986	98,200	98,250	3,393	2,919	3,565	3,103
95,250	95,300	3,265	2,803	3,417	2,988	98,250	98,300	3,396	2,921	3,568	3,105
95,300	95,350	3,268	2,805	3,419	2,990	98,300	98,350	3,398	2,923	3,570	3,107
95,350	95,400	3,270	2,807	3,422	2,992	98,350	98,400	3,400	2,924	3,573	3,109
95,400	95,450	3,272	2,809	3,424	2,994	98,400	98,450	3,402	2,926	3,575	3,111
95,450	95,500	3,274	2,811	3,427	2,996	98,450	98,500	3,404	2,928	3,578	3,113
95,500	95,550	3,276	2,813	3,429	2,997	98,500	98,550	3,407	2,930	3,580	3,115
95,550	95,600	3,278	2,815	3,432	2,999	98,550	98,600	3,409	2,932	3,583	3,117
95,600	95,650	3,281	2,817	3,434	3,001	98,600	98,650	3,411	2,934	3,585	3,119
95,650	95,700	3,283	2,819	3,437	3,003	98,650	98,700	3,413	2,936	3,588	3,121
95,700	95,750	3,285	2,821	3,439	3,005	98,700	98,750	3,415	2,938	3,590	3,123
95,750	95,800	3,287	2,823	3,442	3,007	98,750	98,800	3,417	2,940	3,593	3,125
95,800	95,850	3,289	2,825	3,444	3,009	98,800	98,850	3,420	2,942	3,596	3,127
95,850	95,900	3,292	2,826	3,447	3,011	98,850	98,900	3,422	2,944	3,598	3,129
95,900	95,950	3,294	2,828	3,449	3,013	98,900	98,950	3,424	2,946	3,601	3,131
95,950	96,000	3,296	2,830	3,452	3,015	98,950	99,000	3,426	2,948	3,603	3,133
96,000						99,000					
96,000	96,050	3,298	2,832	3,454	3,017	99,000	99,050	3,428	2,950	3,606	3,135
96,050	96,100	3,300	2,834	3,457	3,019	99,050	99,100	3,430	2,952	3,608	3,137
96,100	96,150	3,302	2,836	3,459	3,021	99,100	99,150	3,433	2,954	3,611	3,139
96,150	96,200	3,305	2,838	3,462	3,023	99,150	99,200	3,435	2,956	3,613	3,141
96,200	96,250	3,307	2,840	3,464	3,025	99,200	99,250	3,437	2,958	3,616	3,143
96,250	96,300	3,309	2,842	3,467	3,027	99,250	99,300	3,439	2,960	3,618	3,144
96,300	96,350	3,311	2,844	3,470	3,029	99,300	99,350	3,441	2,962	3,621	3,146
96,350	96,400	3,313	2,846	3,472	3,031	99,350	99,400	3,443	2,964	3,623	3,148
96,400	96,450	3,315	2,848	3,475	3,033	99,400	99,450	3,446	2,966	3,626	3,150
96,450	96,500	3,318	2,850	3,477	3,035	99,450	99,500	3,448	2,968	3,628	3,152
96,500	96,550	3,320	2,852	3,480	3,037	99,500	99,550	3,450	2,970	3,631	3,154
96,550	96,600	3,322	2,854	3,482	3,039	99,550	99,600	3,452	2,972	3,633	3,156
96,600	96,650	3,324	2,856	3,485	3,041	99,600	99,650	3,454	2,973	3,636	3,158
96,650	96,700	3,326	2,858	3,487	3,043	99,650	99,700	3,456	2,975	3,638	3,160
96,700	96,750	3,328	2,860	3,490	3,045	99,700	99,750	3,459	2,977	3,641	3,162
96,750	96,800	3,331	2,862	3,492	3,046	99,750	99,800	3,461	2,979	3,643	3,164
96,800	96,850	3,333	2,864	3,495	3,048	99,800	99,850	3,463	2,981	3,646	3,166
96,850	96,900	3,335	2,866	3,497	3,050	99,850	99,900	3,465	2,983	3,648	3,168
96,900	96,950	3,337	2,868	3,500	3,052	99,900	99,950	3,467	2,985	3,651	3,170
96,950	97,000	3,339	2,870	3,502	3,054	99,950	100,000	3,469	2,987	3,653	3,172
97,000						<div> \$100,000 or over — use the Tax Rate Schedules on page 30 </div>					
97,000	97,050	3,341	2,872	3,505	3,056						
97,050	97,100	3,344	2,874	3,507	3,058						
97,100	97,150	3,346	2,875	3,510	3,060						
97,150	97,200	3,348	2,877	3,512	3,062						
97,200	97,250	3,350	2,879	3,515	3,064						
97,250	97,300	3,352	2,881	3,517	3,066						
97,300	97,350	3,354	2,883	3,520	3,068						
97,350	97,400	3,357	2,885	3,522	3,070						
97,400	97,450	3,359	2,887	3,525	3,072						
97,450	97,500	3,361	2,889	3,527	3,074						
97,500	97,550	3,363	2,891	3,530	3,076						
97,550	97,600	3,365	2,893	3,533	3,078						
97,600	97,650	3,367	2,895	3,535	3,080						
97,650	97,700	3,370	2,897	3,538	3,082						
97,700	97,750	3,372	2,899	3,540	3,084						
97,750	97,800	3,374	2,901	3,543	3,086						
97,800	97,850	3,376	2,903	3,545	3,088						
97,850	97,900	3,378	2,905	3,548	3,090						
97,900	97,950	3,380	2,907	3,550	3,092						
97,950	98,000	3,383	2,909	3,553	3,094						

*If a Qualifying widow(er), use the Married filing jointly column.

2006 Form ND-1 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 30,650.....	2.1% of North Dakota taxable income	
30,650	74,200.....	\$ 643.65	+ 3.92% of amount over \$ 30,650
74,200	154,800.....	2,350.81	+ 4.34% of amount over 74,200
154,800	336,550.....	5,848.85	+ 5.04% of amount over 154,800
336,550.....		15,009.05	+ 5.54% of amount over 336,550

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 51,200.....	2.1% of North Dakota taxable income	
51,200	123,700.....	\$ 1,075.20	+ 3.92% of amount over \$ 51,200
123,700	188,450.....	3,917.20	+ 4.34% of amount over 123,700
188,450	336,550.....	6,727.35	+ 5.04% of amount over 188,450
336,550.....		14,191.59	+ 5.54% of amount over 336,550

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 25,600.....	2.1% of North Dakota taxable income	
25,600	61,850.....	\$ 537.60	+ 3.92% of amount over \$ 25,600
61,850	94,225.....	1,958.60	+ 4.34% of amount over 61,850
94,225	168,275.....	3,363.68	+ 5.04% of amount over 94,225
168,275.....		7,095.80	+ 5.54% of amount over 168,275

Head of household

If North Dakota

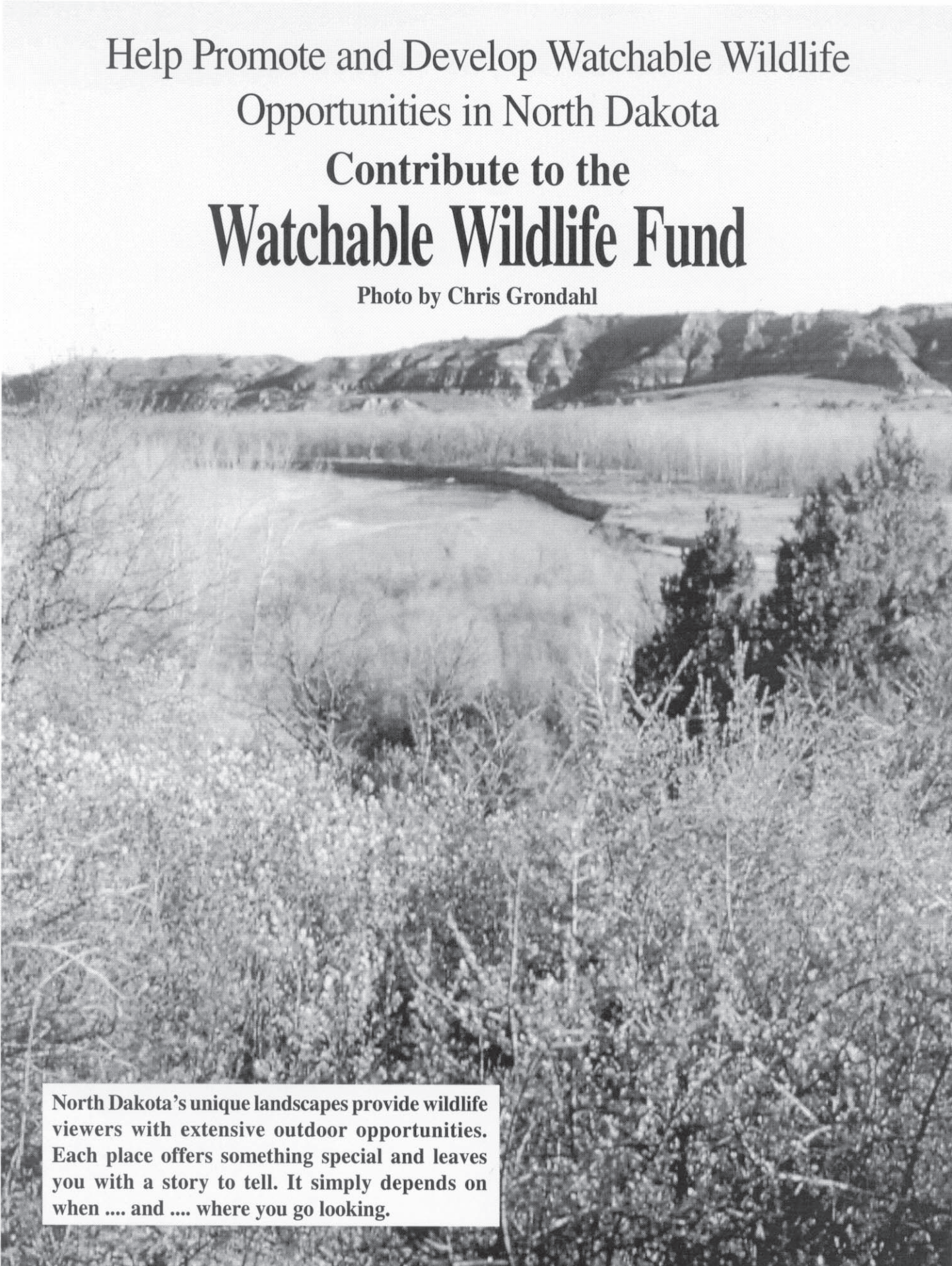
taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 41,050.....	2.1% of North Dakota taxable income	
41,050	106,000.....	\$ 862.05	+ 3.92% of amount over \$ 41,050
106,000	171,650.....	3,408.09	+ 4.34% of amount over 106,000
171,650	336,550.....	6,257.30	+ 5.04% of amount over 171,650
336,550.....		14,568.26	+ 5.54% of amount over 336,550

Help Promote and Develop Watchable Wildlife
Opportunities in North Dakota
Contribute to the
Watchable Wildlife Fund

Photo by Chris Grondahl



North Dakota's unique landscapes provide wildlife viewers with extensive outdoor opportunities. Each place offers something special and leaves you with a story to tell. It simply depends on when and where you go looking.

Support North Dakota's

Watchable Wildlife Fund

To contribute, see your state tax form
or consult your tax preparer.

Your Contributions Have Helped Fund:

- Outdoor Wildlife Learning Sites (OWLS)
- Bluebird Conservation Workshops and Bluebird Trails
- Cross Ranch State Park Nature Center
- Nursing Home Bird Feeder Project in Over 100 ND Communities
- Endangered Species Habitat Protection Projects
- Outdoor and Wildlife Photography Workshops
- Wildlife Viewing Guides for North Dakota
- Grants to Scouts and Other Civic Organizations for Wildlife Projects
- Watchable Wildlife Workshops
- Educational Wildlife Programs to Schools and Communities
- Grants to Wildlife Rehabilitators
- Winter Bird Feeding Survey and Workshops

The Watchable Wildlife Fund is a program of the North Dakota Game and Fish Department. All contributions are tax deductible.

For more information, contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501
701-328-6300

How to assemble your return

Please assemble your documents in the order shown in the list below.

1. Form ND-1.
2. Schedule ND-1NR, if required.
3. Schedule ND-1FA, if required.
4. Schedule ND-1CR, if required.
5. All other official North Dakota schedules and forms required to be attached (except Form 101).
6. Form W-2s, Form 1099s, and North Dakota Schedule K-1s showing North Dakota income tax withheld.
7. Copy of federal tax return.
8. Supporting statements required in instructions.
9. Copy of other state's return, if attaching Schedule ND-1CR.

Staple all attachments to the top center portion of Form ND-1. Enclose your check or money order made payable to: **ND State Tax Commissioner**. DO NOT send cash.

Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s, Form 1099s, and North Dakota Schedule K-1s showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return.
- Sign your return. If filing a joint return, your spouse also must sign.
- Use adequate postage.
- Make a copy of the return for your records.



Important:

If you do not sign your return, or if you do not provide a copy of your federal return, your state return is not complete and will be sent back to you. This could result in late filing charges.

Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**
TTY/TDD 1-800-829-4059

Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.

- **Ordering forms and publications 1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information..... 1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

Access the IRS's Web site 24 hours a day, 7 days a week **www.irs.gov**

Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

Bismarck (*closed 11 a.m. - 12 noon*)
Kirkwood Bank & Trust Building
2911 N 14th Street (3rd Floor)
(*next to Space Aliens restaurant*)

Fargo (*closed 11 a.m. - 12 noon*)
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 11 a.m. - 12 noon*)
Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)
305 17th Avenue SW
(*behind Hollywood Video store*)

Need forms or assistance?

Web site

On our web site, **www.nd.gov/tax**, you will find the following services:

- Tax forms and instructions
- Income tax guidelines
- Online checking of your refund
- Answers to frequently asked questions (FAQs)
- Electronic filing information
- Income tax statutes

E-mail

Submit your questions or comments to us at **individualtax@nd.gov**

Phone

Call us toll free (within North Dakota) at **1-800-638-2901**,
Monday—Friday, 8 a.m. to 5 p.m.

In the local Bismarck-Mandan area, or from outside North Dakota, call us with your:

Questions at **(701) 328-1032**, or

Form requests at: **(701) 328-3450**

If speech or hearing impaired, call us through Relay North Dakota at **1-800-366-6888**

Walk in

In the Bismarck—Mandan area, stop in at our main office in Bismarck. We are located at:

Individual Income Tax Section
State Capitol, 16th Floor

Monday—Friday, 8 a.m. to 5 p.m.

Write

Mail your letters to us at:

Individual Income Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Check the status of your refund

You may check the status of your refund on our web site at **www.nd.gov/tax**. Find and click on the link **Where's My Refund?**.

This will take you to a secure web page where you will find instructions on how to make your inquiry. Have a copy of your return handy because you will be asked for the following information:

- Your social security number
- Your filing status (that is, single, married filing jointly, head of household, etc.)
- The **exact** amount of your refund.

A refund on an electronically filed return generally is issued within 5 business days. A refund on a paper return can take up to 6 weeks from the date our office receives the return.

If you do not have access to the Internet, and you did not direct deposit your refund, you may check the status of your refund by calling us at **(701) 328-3450**. If you direct deposited your refund, first contact your bank to see if your refund has been deposited into your account. If you contact us by phone or in writing, you must provide the following information:

- Your name (and spouse's name, if joint return).
- Your social security number (and spouse's social security number, if joint return).
- Tax year for which return was filed.
- Your filing status from your return.
- The **exact** amount of your refund.

Request a copy of your return or other information

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Your written request must contain the following:

- Your name and current address.
- Your social security number.
- Tax year
- Description of information requested.
- Your signature.
- Daytime telephone number.